

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 28th July 2021**

Audit & Risk Committee Meeting	12:00pm
Lunch	12:30pm
Council Meeting	1:00pm
Afternoon Tea	3:30pm
<i>Concept Forum to follow</i>	
Dinner	6.30pm



Garrick Yandle
Chief Executive Officer
23 July 2021



DISCLAIMER: The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used. Please note this agenda contains recommendations, which have not yet been adopted by Council.

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
- 5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE**
- 6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 6.1 Shire of Kulin - Ordinary Meeting
 - 6.2 Audit & Risk Committee Meeting Available on the Day
- 7 MATTERS REQUIRING DECISION**
 - 7.1 List of Accounts – June 2021 Attachment 1
 - 7.2 Financial Reports – June 2021 Attachment 2
 - 7.3 2021-2022 Annual Budget Attachment 3
 - 7.4 Operating Income and Expenditure Detail Attachment 4
 - 7.5 Centralised Register of Temporary and Mobile Food Businesses in Western Australia
 - 7.6 Change of Date – December 2021 Council Meeting
 - 7.7 Model Standards for CEO Recruitment, Performance and Termination Attachment 5
 - 7.8 Credit Card Policy - Agreement Attachment 6
 - 7.9 Kulin Herbarium – Request to amend lease conditions at the Old Shire Administration building
 - 7.10 Tender Evaluation – Aggregate and Bitumen
 - 7.11 Tender Evaluation – Prime Mover
 - 7.12 Tender Evaluation – Front End Loader
- 8 COMPLIANCE**
 - 8.1 Compliance Reporting – General Compliance June 2021 Attachment 7
 - 8.2 Compliance Reporting – Delegations Exercised June 2021
- 9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
 - 12.1 Confidential Item
- 13 DATE AND TIME OF NEXT MEETING**
- 14 CLOSURE OF MEETING**

1 DECLARATION OF OPENING

The President declares the meeting open

2 RECORD OF ATTENDANCE

Attendance

BD West	President	West Ward
G Robins	Deputy President	Town Ward
R Bowey	Councillor	Town Ward
L Varone	Councillor	East Ward
B Smoker	Councillor	West Ward
MS Lucchesi	Councillor	Central Ward
JK Noble	Councillor	Town Ward
RD Duckworth	Councillor	West Ward
G Yandle	CEO	
C Vandenberg	DCEO	
J Hobson	Works Manager	
T Scadding	Community Service Manager	
F Jasper	Executive Support Officer	

Apologies

Nil

Leave of Absence

Nil

3 PUBLIC QUESTION TIME

Nil

4 DECLARATION OF INTEREST BY MEMBERS

5 APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

Nil

6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

6.1	Shire of Kulin – Ordinary Meeting – 16 June 2021
6.2	Audit & Risk Committee Meeting – 28 th July 2021

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – June 2021

RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.06
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached is the list of accounts paid during the month of June 2021, for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That June payments being cheque no.'s 275 - 280 (Trip), 460 - 463 (Trust), 37344 - 37356; EFT No's 17893 - 18014, DD7764.1 – DD7793.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,057,431.26 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 1

7.2 Financial Reports – June 2021

RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.01
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached are the financial reports for the periods ending 30 June 2021.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statements for the periods ending 30 June 2021.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 2

7.3 2021-2022 Annual Budget

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 12.04
STRATEGIC REFERENCE/S:
AUTHOR: DCEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented the 2021/2022 Annual Budget for consideration and adoption.

BACKGROUND:

Section 6.2 of the Local Government Act 1995, provides that a local government must, not later than 31 August in each financial year, or such extended time as the Minister allows, prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Council met at a budget workshop on the 7th of July 2021 to consider the 2021/2022 Annual Budget. At this meeting Council were provided details of the expected operating revenue, operating expenditure and capital grants for the upcoming financial year. Council were asked to consider a list of projects and other discretionary expenditure items and rank these in order of priority for inclusion in the 2021/2022 Annual Budget.

Presented is the balanced 2021/2022 budget in statutory format as required. The budget was balanced by the Council during the budget forum on the 7th of July 2021. The Community Strategic Plan was reviewed throughout the budget preparation process to further progress and ensure the objectives of the plan are achieved. Further detail is provided in the table below and the attached budget documents:

Opening Net Current Assets Position		
2021/2022 Budget	2020/2021 Actual	2020/2021 Budget
1,667,691	1,657,227	1,655,128
Details This brought forward figure is an estimated value which includes actual balances and year end accruals. This figure is unaudited and there is a possibility that this could change slightly during the audit of the financial statements.		
Rates – UV Rate in the dollar		
2021/2022 Budget	2020/2021 Actual	2020/2021 Budget
0.00961	0.01049	0.01049
Details The UV Valuation roll provided by Landgate saw valuations as at 30.06.2021 increase by 10.97% to a total value of \$201,159,575 (an increase of \$19,897,078). The Long Term Financial Plan provides that annual rate increases should be 1.5% on average. During the preparation of the 2020/2021 Annual Budget, due to the global pandemic, Council adopted to leave the rate in the dollar charge at 2019/20 values the only increase in rates was from a very slight increase in the UV Valuation which yielded 0.9% in additional rates. To achieve the goals of the Community Strategic Plan and Long Term Financial Plan a rate increase of 2.5% has been proposed. Given the large increase in valuation the rate in the dollar charge has been reduced to yield an overall rate revenue increase of 2.5%.		
Rates – GRV Rate in the dollar		
2021/2022 Budget	2020/2021 Actual	2020/2021 Budget
0.10657	0.10187	0.10187
Details As per the comment above, an increase of 2.5% has been applied.		

Capital Grants		
2021/2022 Budget	2020/2021 Actual	2020/2021 Budget
5,883,701	1,391,369	1,504,000
Details Council will receive significant grant funding in the 2021/2022 year with additional funds left unspent being carried forward from 2020/2021. Details of the specific funding are: <ul style="list-style-type: none"> - LRCIP \$1.55m - WSFN \$2.26m - HSVPP \$0.33m (carryover) - R2R \$0.53m - Blackspot \$0.34m - Regional Road Group \$0.36m - Drought Communities \$0.3m (carryover) - RADS \$0.08m - CKC \$0.1m 		
Capital Projects		
2021/2022 Budget	2020/2021 Actual	2020/2021 Budget
8,718,087	3,915,984	4,991,340
Capital Project Description		Value
Photocopier Replacement		15,000
CCTV & WIFI at All Ages Activity Precinct		50,000
KCCC Flooring		15,000
Housing Construction		400,000
House Renovation (6 Bowey Way)		75,000
Cemetery Toilets & Entrance		31,000
Swimming Pool Recreation Amenities		100,000
FRC Surface		240,000
FRC Projector/AV Equipment		60,000
Recreation Lighting		150,000
FRC Changeroom Carpets		30,000
Tennis Court Lighting		45,000
Playground Equipment		5,000
P&E Purchases		804,000
MV Purchases		240,000
Roads & Footpaths		5,340,000
Generator Purchase		20,000
Renovation of Office Space (Old Admin Building)		100,000
All Ages Activity Precinct		809,000
Short-Stay Accommodation (Design & Headworks)		100,000
Jilakin Rock Toilets		25,000
Disabled Ablutions (Caravan Park)		34,000
Total		8,718,000

The Shire of Kulin will see improvement in the asset sustainability ratio due to the high level of renewal capital expenditure which is planned to take place over the 2021/2022 financial year. The operating surplus ratio is still expected to be below the benchmark set by the Department of Local Government, Sport and Cultural Industries as much of the increased income is provided through capital grants and these are excluded from the ratio calculation.

CONSULTATION:

Staff & Council

STATUTORY IMPLICATIONS:

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next 30 June.

Division 5 and 6 of part 6 of the Local Government Act 1995 refers to the setting of budgets and the raising of rates and charges. The Local Government Act (Financial Management) Regulations 1996 details the form and content of the budget.

FINANCIAL IMPLICATIONS:

As provided in the attachments.

POLICY IMPLICATIONS:

Community Strategic Plan & Long Term Financial Plan

COMMUNITY CONSULTATION:

Call for budget submission requested May 2021

WORKFORCE IMPLICATIONS:

That Council adopt the 2021/2022 Budget in accordance with the following items:

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget provided in the Statement of Financial Activity, council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following general rates and minimum payments on Gross Rental and Unimproved Values:

Valuation	Rate (cents per dollar)	Minimum Rate
Residential Zoning – GRV	10.657	\$ 466.08
Industrial Zoning – GRV	10.657	\$ 466.08
Commercial Zoning – GRV	10.657	\$ 466.08
Rural Zoning – UV	0.961	\$ 466.08
Mining Zoning – UV	0.961	\$ 466.08
Rural Zoning - GRV	10.657	\$ 466.08

2. Section 6.46 of the Local Government Act allows a discount of 5.0% be allowed for payment of rates in full within 35 days of the date of issue of the rate notice;
3. Section 6.45 of the Local Government Act a 3% interest charge be levied on rates instalments, Deferred Pensioners Rates' excluded;
4. Section 6.45 of the Local Government Act an administration charge of \$7 be levied for the second and each of the subsequent rates instalments;
5. Section 6.51 of the Local Government Act an 7% interest charge be levied on all overdue rates outstanding, Deferred Pensioners' Rates excluded;

6. Section 6.32 (1) of the Local Government Act 1995 the Schedule of Rents, Leases and Charges as detailed in the budget document; and adopted by Council at the May 2021 meeting.
7. Pursuant to section 6.50 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council nominates the following due dates for the payment in full by instalments:

Two Instalment Option:

- 1st Instalment not due before 24th September 2021
- 2nd Instalment not due before 28th January 2022

Four Instalment Option

- 1st Instalment not due before 24th September 2021
- 2nd Instalment not due before 26th November 2021
- 3rd Instalment not due before 28th January 2022
- 4th Instalment not due before 25th March 2022

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 3

7.4 Operating Income and Expenditure Detail

RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.01 – Financial Reporting, Annual and Monthly
AUTHOR: DCEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Provided for information is the Shire's detailed operating income and expenditure accounts.

BACKGROUND & COMMENT:

Detailed operating income and expenditure accounts were provided with an historical version of the Shire's monthly financial reports. These are no longer provided under the cover of the financial statements but as a separate attachment, provided for information.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the attached accounts for information.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

7.5 Centralised Register of Temporary and Mobile Food Businesses in Western Australia

RESPONSIBLE OFFICER: EHO
FILE REFERENCE:
AUTHOR: EHO – Brendan Gerrard
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil
SENIOR OFFICER: CEO

SUMMARY

The need for the Shire of Kulin to participate in a centralised register in relation to the storing of information of temporary and mobile food businesses operating within Western Australia (WA) by signing a Memorandum of Understanding (MOU).

BACKGROUND

Since 2012, the presence of temporary and mobile food businesses in the Western Australian (WA) community has increased by 55 percent. With the increasing prevalence across the industry comes increased public health risk.

Currently there is no central register available to consistently manage administrative and food safety compliance information across these food businesses, within WA.

Collectively, local governments, the Department of Health (DoH), and food businesses have a shared responsibility to ensure that the food the community consumes is safe. The DoH plays a vital role in supporting local governments to implement the Food Act 2008 (the Act).

Given the transient nature of temporary and mobile food businesses and the compliance and public health risks associated with them, the objects of the MOU are to:

- (a) facilitate the sharing of information between the parties to enable the consistent, effective and efficient administration of the Act; and
- (b) to assist in ensuring that the Act is complied with by local governments and proprietors of temporary and mobile food businesses.

The Shire of Kulin currently has no registered mobile food vendors however at events such as the Blazing Swan and Kulin Bush Races a number of mobile food vendor operators from outside the Shire of Kulin undertake business at these events. The ability to check current registration information, as well as other relevant compliance information of mobile food vendors by accessing a central register would be invaluable in assessing the suitability of such food vendors in mitigating public health risk to the local community.

LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

CONSULTATION

Internal - Mr Garrick Yandle – Chief Executive Officer

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

RECOMMENDATION

That Council support the CEO to sign and return the attached Memorandum of Understanding.

VOTING REQUIREMENTS

Absolute majority required.

7.6 Change of Date – December 2021 Council Meeting

RESPONSIBLE OFFICER: CEO
FILE REFERENCE:
AUTHOR: CEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST:

SUMMARY

Request a change of date for our December 2021 Ordinary Meeting of Council.

BACKGROUND & COMMENT

The original proposed Ordinary Council Meeting was scheduled for Wednesday 15th December 2021 with Council's traditional Annual Xmas party for Councillors and Staff to follow at the Freebairn Recreation Centre. Shire of Kulin staff have received correspondence from Kulin District High School wishing to hold their Annual End of Year School Concert at the FRC on Wednesday 15th December 2021. This poses a clash of bookings for the FRC and the KDHS have requested that Council move the proposed date of booking to prevent the venue clash.

KDHS investigated alternative dates of Monday 13th and Tuesday 14th December for their Concert, however other schools in the area already have booked these dates and KDHS did not want to clash with these schools due to various family members attending different schools. Hence their request for Council to change the date.

Various staff, including the Chief Executive Officer and Councillors, are also likely to be attending the Kulin District High School end of year concert.

It is requested that Council adopt to change the December 2021 ordinary meeting of Council from 1:00pm Wednesday the 15th of December 2021 to 1:00pm Wednesday the 22nd of December 2021. The Shire office will be open on Thursday 23rd December and close on the 24th December, re-opening on 4th January 2022.

STATUTORY AND PLANNING IMPLICATIONS

Section 12(2) of the Local Government (Administration) Regulations 1996 provides that, if a meeting, date, time, or location is changed, the Local Government must give local public notice of the change. As such, if resolved to change the meeting date, staff will advertise the change in the Kulin Update and on local notice boards.

POLICY IMPLICATIONS

Nil.

COMMUNITY CONSULTATION

Kulin District High School.

WORKFORCE IMPLICATIONS

Nil.

OFFICER'S RECOMMENDATION

That Council adopt to change the December 2021 ordinary meeting of Council from 1:00pm Wednesday the 15th of December 2021 to 1:00pm Wednesday the 22nd of December 2021.

VOTING REQUIREMENTS

Simple majority required.

7.7 Model Standards for CEO Recruitment, Performance and Termination

RESPONSIBLE OFFICER: CEO

FILE REFERENCE:

AUTHOR: CEO

STRATEGIC REFERENCE/S:

DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to consider the mandatory minimum standards for the recruitment, selection, performance review and early termination of local government Chief Executive Officers (CEO) as required by the recently enacted legislation.

BACKGROUND & COMMENT:

The *Local Government (Administration) Amendment Regulations 2021 (CEO Standards Regulations)* bring into effect section 22 of the Local Government Legislation Amendment Act 2019 regarding the model standards for CEO recruitment, performance and termination.

The Model CEO Standards provide a framework for local governments to select a CEO, review performance and terminate a contract of employment early, in accordance with the principles of merit, probity, fairness, equity and transparency.

The following regulations took effect on 3 February 2021:

- *Local Government (Administration) Amendment Regulations 2021;*
- *Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021; and*
- *Local Government (Model Code of Conduct) Regulations 2021.*

The regulations include the requirements to:

- establish a selection panel comprised of council members and at least one independent person to conduct the recruitment and selection process for the position of CEO;
- establish a performance review process by agreement between the local government and the CEO; and
- conduct a recruitment and selection process where an incumbent CEO has held the position for a period of ten or more consecutive years on expiry of the CEO's contract.

In addition, the requirements for advertising vacant CEO positions have been updated to align with amendments to state-wide public notice provisions.

Local governments are required to prepare and adopt the Model Standards within three months of these regulations coming into effect being 3 May 2021. Until such time as a local government adopts the Model Standards (with or without minor permitted variations), the regulations apply.

STATUTORY ENVIRONMENT:

Local Government (Administration) Amendment Regulations 2021

Local Government (Administration) Regulations 1996

Local Government Act 1995

s. 5.39B Adoption of model standards

(1) In this section —

model standards means the model standards prescribed under section 5.39A(1).

(2) Within 3 months after the day on which regulations prescribing the model standards come into operation, a local government must prepare and adopt* standards to be observed by the local government that incorporate the model standards.

* Absolute majority required.

(3) Within 3 months after the day on which regulations amending the model standards come into operation, the local government must amend* the adopted standards to incorporate the amendments made to the model standards.

* Absolute majority required.

(4) A local government may include in the adopted standards provisions that are in addition

to the model standards, but any additional provisions are of no effect to the extent that they are inconsistent with the model standards.

(5) The model standards are taken to be a local government's adopted standards until the local government adopts standards under this section.

- (6) The CEO must publish an up-to-date version of the adopted standards on the local government's official website.
- (7) Regulations may provide for —
 - (a) the monitoring of compliance with adopted standards; and
 - (b) the way in which contraventions of adopted standards are to be dealt with.

POLICY IMPLICATIONS:

Model Standards for CEO Recruitment, Performance and Termination to be incorporated into Policy Manual.

FINANCIAL IMPLICATIONS:

The adoption of the model standard is likely to add to the cost of recruitment of a CEO in the situation where the incumbent CEO and Council would otherwise have agreed to an extension of an existing contract past the 10-year anniversary.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION

That Council;

1. Adopt the new Model Standards for Chief Executive Officer Recruitment, Performance and Termination as detailed in Attachment 5 in accordance with section 5.39B (2) of the Local Government Act 1995, and
2. Request the Chief Executive Officer to ensure that the adopted Standards are published on the Shire's official website, as soon as practical, in accordance with section 5.39B (6) of the Local Government Act 1995 and include in Council's Policy Manual.

VOTING REQUIREMENTS:

Absolute Majority

Attachment 5

7.8 Credit Card Policy - Agreement

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 04.04
STRATEGIC REFERENCE/S:
AUTHOR: DCEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Moore Australia were on-site at the Shire of Kulin 4th-6th of June to conduct the Financial Management Review. During their review they suggested that the Shire prepare a credit card agreement to formalise the guidelines which govern the use of the credit card.

BACKGROUND:

The Shire of Kulin have a credit card policy in our Policy Manual (A3 CORPORATE CREDIT CARDS – USE) however we do not have a formal agreement which explains the proper use of the Shire credit card. A credit card agreement has been prepared as an attachment to the existing policy and is provided as an attachment to this agenda item.

CONSULTATION:

Gilles Chan, Auditor (Moore Australia)

STATUTORY IMPLICATIONS:

As per s6.5 (a) Local Government Act 1995 and regulation 11 (1) (a) of the Local Government (Financial Management) Regulations.

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

New attachment to the Policy Manual.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council:

- Adopt A3(a) – Credit Card Agreement to be included in the Shire of Kulin's Policy Manual

VOTING REQUIREMENTS:

Simple majority required.

Attachment 6

7.9 Kulin Herbarium – request to amend lease conditions at the Old Shire Administration Building

RESPONSIBLE OFFICER: CEO
FILE REFERENCE:
AUTHOR: CEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to consider waiving fees associated with the terms and conditions of the lease for the Kulin Herbarium Group at the Old Shire Administration Building.

BACKGROUND & COMMENT:

At the June 2021 Ordinary Council Meeting, the following motion was passed regarding Updated lease of the Old Shire Administration Building for the Kulin Herbarium.

16/0621

Moved Cr Duckworth Seconded Cr Varone that Council:

- 1. Update the lease of the Old Shire Administration Building for the Kulin Herbarium occupancy hours to be:**
 - Mondays, Thursdays and Fridays 8:30am to 4:30pm
 - Saturdays 8:30am to 12:30pm
- 2. Authorise the CEO to negotiate the remaining specific terms and conditions of the lease.**

Carried 8/0

Following this meeting the CEO wrote to the President of the Herbarium on, 23rd June 2021, outlining Council's decision with a proposed draft lease document. Responding correspondence was received via email on 8th July 2021 with queries and requests to amendments to the proposed lease conditions.

Hi Garrick,

Thank you for your communication. Unfortunately due to ill health, I have been unable to respond earlier.

It would be preferable to meet and discuss terms of the lease. There are some points on which we disagree. Clearly restricted hours of occupancy of the room is a Council requirement, although we do not understand the reasons behind this. Other Volunteer groups eg. Fire Brigade, SES, Ambulance, and Bush Races Volunteers do not operate solely in office hours.

We would require limited access to the Room to deposit and/or collect essential components as necessary. If we signed the lease as you suggest, it would be impossible to operate efficiently. However we believe some terms and other items could be negotiated as the Council motion indicates.

Our group donates/contributes many hours of unpaid labour every month and operates on a shoestring budget in order to collect and disseminate information about our wildflowers, our town and our Shire to visitors and the scientific community, and has an unquantifiable value to our community and to the Western Australian environment and flora and fauna.

Previously access and use of the kitchen was verbally denied by Shire staff, therefore we have not requested this to be included. Use of toilet facilities in the building would surely be a given, not a concession, and would be cleaned if soiled by our use.

I am sure you are aware (as it has been reported) that water has been coming down through the light fitting in the Women's toilet, making it totally unsafe for use. This only leaves the Male toilet useable. This is not really a satisfactory situation for our group or other tenants or visitors there on business with the tenants.

SPRAYING of building and surrounds. Under Occupational Health and Safety standards, prior notice of intention to spray chemicals in the vicinity of occupied premises as at least courteous if not mandatory. Many people are susceptible to a range of chemicals these days and we only wish to avoid an unfortunate incident where health is prejudiced. This could be a major safety issue.

I have made investigation of the original lease and use of the premises, including cleaning, and believe the information you have received is incorrect.

Mrs Sandra Murray did offer to keep the foyer, kitchen, and toilets clean as a gesture of goodwill, when she negotiated to occupy another room in the building for personal use as a studio. Entirely separately from the then Herbarium group.

This was never included in any negotiations nor formal lease. This was Mrs Murray's personal arrangement with the Shire through the then Shire CEO.

Wildflower Group members are often asked in the street about things to see and do, including wildflowers, shopping, accommodation, driving and walking trails and nearby attractions.

Even so far as to suggest people stay in the Kulin facilities and make day trips to Hyden via the Tin Horse Highway. We are only too happy to help them with this, as it gives visitors a very favourable impression of the town and fills the gap when shire staff are not available during weekends and public holidays. Because of our friendly welcome, visitors often stay longer than planned, and make valuable and much needed contributions to the local economy.

Sorry to be so lengthy, however the Shire has asked the group to justify their contribution to the town and the Kulin environment.

A full list of the Herbariums contributions to the district over the years would be available if you require.

*Hope to speak to you soon,
Jan*

On Wednesday 21st July 2021 a follow up meeting was held between Garrick Yandle (CEO), Cassi Vandenberg (DCEO) with Herbarium President Jan Colbourne and Committee Member John Munro, to discuss the correspondence. Outcome from the meeting were:

- Occupancy conditions are to remain as per Council decision. These will be reviewed as of 1st October 2021, based upon adherence to proposed conditions, which as of 21st July 2021 had not been adhered to since 1st July 2021.
- Kitchen access is allowed for tea and coffee making facilities.
- Toilet access is allowed and Shire staff are in the process of arranging for the female toilets in the Old Administration Building to be fixed, the interim arrangement will require the male toilet to continue to be used as unisex.
- Any internal spraying for pests will be notified to all tenants in advance.
- Shire staff will put an item to Council for decision of cleaning and in lieu of paying lease fees.

STATUTORY ENVIRONMENT:

Local Government Act 1995.

POLICY IMPLICATIONS:

APOG

A4 ATTENDANCE AT COUNCIL MEETINGS – VISITORS, DELEGATIONS
AND PETITIONS

A6 CASUAL HIRERS LIABILITY

A7 COMMUNITY CONSULTATION AND COMMUNICATION

A13 FEES & CHARGES – DISCOUNTS

FINANCIAL IMPLICATIONS:

Currently the Kulin Herbarium do not pay any lease fees as part of their agreement. There is an in-principle arrangement that in lieu of rent they clean the building's common areas, as per email between previous CEO Noel Mason and previous Herbarium President Sandra Murray dated 10th October 2016 when Sandra indicated she was *'happy to clean in return for the peppercorn rent of the Herbarium while there are only 3 tenants, negotiable if that number increases'*.

In Council's Fees and Charges commercial lease for a "large office" room in such a building is listed as \$385/month or \$125/week.

If Shire staff were to undertake the cleaning, this would be estimated to be 2 hours per week at an average cost of \$25/hour.

COMMUNITY CONSULTATION:

Kulin Herbarium President:

- Letter with Council decision dated 23rd June 2021.
- Return correspondence 8th July 2021.
- Meeting 21st July 2021.

Kulin Herbarium were also provided the option to deliver a Deputation to Council at the Ordinary Council Meeting on 28th July 2021 or ask questions in Question Time.

WORKFORCE IMPLICATIONS:

Cleaning of 2 hours per week at an average cost of \$25/hour is likely required if the Herbarium to do not undertake cleaning in lieu of rent.

OFFICER'S RECOMMENDATION

That Council authorise the CEO to remove the clause for cleaning of common areas in lieu of rent from the Herbarium Lease Agreement for the Old Shire Administration Building and waive any lease fees.

VOTING REQUIREMENTS:

Simple Majority

7.10 Tender Evaluation – Bitumen & Aggregate

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: DCEO, Works Manager
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the supply and delivery of bitumen and aggregate to evaluate.

BACKGROUND:

On, 19th of June 2021, the Shire of Kulin advertised to seek tenders for the supply & delivery of aggregate and bitumen, the specifications provided in the tender were as follows:

Supply and Spray Hot Bitumen

Tender Specifications

- Spray approx. 50,000 litres for new two coat seal on the Dudinin Jitarning Rd approx. 30km Southwest of the Kulin townsite
- Spray approx. 209,000 litres for new two coat seal on the Rabbit Proof Fence Rd South approx. 40km Southwest of the Kulin townsite.

Total approx. 160,000 litres 95/5 and 98,000 litres C170 Bitumen

- Spreader trucks to be supplied by contractor (quotes should be on an hourly basis);
- Pre coating of aggregate to be quoted at separate rate.
- All other plant to be supplied by the Shire of Kulin.

Supply and Deliver Aggregate

Tender Specifications

- Supply and deliver 195 tonne 7mm aggregate to Dudinin Jitarning Rd approx. 30km Southwest of Kulin townsite.
- Supply and deliver 275 tonne 14mm aggregate to Dudinin Jitarning Rd approx. 30km Southwest of Kulin townsite.
- Supply and delivery 1190 tonne 14mm aggregate to the Rabbit Proof Fence Rd South approx. 40km Southwest of the Kulin townsite.
- Supply and deliver 850 tonne 7mm aggregate to the Rabbit Proof Fence Rd South approx. 40km Southwest of Kulin townsite.
- Supply and deliver 500 tonne 5mm aggregate to Muller Rd approx. 60km Southwest of Kulin townsite.

Tenderers must provide a price for supply only or supply and delivery of the aggregate as tenders are also invited from transport companies for delivery only.

All metal to be to MRWA standards.

Location of metal dumpsites will be provided on request.

Tenders closed at 4pm on Monday 12th July 2021.

The details of the tenders received are provided in the tables below.

Bitumen					
Supplier	Type	Amount	Spreader Truck	Pre-Coating	Total
	\$/litre	litres reqd	\$/hour	\$/tonne	
Bitutek C170	0.95	98000	125	7.75	\$93,100
Bitutek 95/5	0.95	160000			\$152,000
Downer C170	1.22	98000	200	14.60	\$119,560
Downer 95/5	1.56	160000			\$249,600
Boral C170	1.17	98000	135.50	13.20	\$114,660
Boral 95/5	1.17	160000			\$187,200
Fulton Hogan C170	1.07	98000	135	14.70	\$104,860
Fulton Hogan 95/5	1.14	160000			\$182,400

Aggregate Supplier	Size	Supply	Supply & Deliver	Delivered Cost	Quantity	Metal Cost	Own Freight	Total Supply & Delivery
		\$/tonne	\$/tonne	\$/tonne				
Kulin Transport	5mm	26.50	55.71	29.21	500	\$13,250	\$ 14,605	\$27,855
Hanson Bunbury	7mm	26.50	55.71	29.21	1045	\$27,692	\$ 30,524	\$58,217
	14mm	26.50	55.71	29.21	1465	\$38,822	\$ 42,793	\$81,615
TOTAL						\$79,765	\$ 87,922	\$167,687
Kulin Transport	5mm	45	74.21	29.21	500	\$22,500	\$ 14,605	\$37,105
Hanson Byford	7mm	45	74.21	29.21	1045	\$47,025	\$ 30,524	\$77,549
	14mm	28	57.21	29.21	1465	\$41,020	\$ 42,793	\$83,813
TOTAL						\$110,545	\$ 87,922	\$198,467
Mineral Crushing Servocs	5mm	32	56.90	24.90	500	\$16,000	\$ 12,450	\$28,450
Doodlakine	7mm	32	56.90	24.90	1045	\$33,440	\$ 26,020	\$59,460
	14mm	32	86.95	54.95	1465	\$46,880	\$ 80,502	\$127,382
TOTAL						\$96,320	\$118,972	\$215,292
BGC	5mm	31	79.48	48.48	500	\$15,500	\$ 24,240	\$39,740
The Lakes	7mm	31	79.48	48.48	1045	\$32,395	\$ 50,662	\$83,057
	14mm	31	79.48	48.48	1465	\$45,415	\$ 71,023	\$116,438
TOTAL							\$145,925	\$239,235
Downer	5mm		76.68		500		\$-	\$38,340
	7mm		76.34		1045		\$-	\$79,775
	14mm		76.49		1465		\$-	\$112,058
TOTAL						\$ -	\$-	\$230,173
Fulton Hogan	5mm	30.8	66	35.20	500	\$15,400	\$ 17,600	\$33,000
	7mm	30.8	62.98	32.18	1045	\$32,186	\$ 33,628	\$65,814
	14mm	30.8	62.98	32.18	1465	\$45,122	\$ 47,144	\$92,266
TOTAL						\$92,708	\$ 98,372	\$191,080

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:**OFFICER'S RECOMMENDATION:**

That Council:

- 1.) Accept the tender for the supply of aggregate from Hanon Quarries Bunbury
- 2.) Accept the tender from Kulin Transport for the delivery of aggregate from Hanson Quarries Bunbury
- 3.) Accept the tender from Bitutek for the supply and spray of hot bitumen

VOTING REQUIREMENTS:

Simple majority required.

7.11 Tender Evaluation – Prime Mover

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: DCEO, Works Manager
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the Prime Mover to evaluate

BACKGROUND:

On, 19th of June, the Shire of Kulin advertised the seek tenders for the changeover of the Prime Mover as per the Plant Replacement Schedule.. The specifications of the Prime Mover are as detailed:

The 6x4 Prime Mover to be equipped as follows:

- ◆ Engine size 480hp minimum
- ◆ Automated transmission
- ◆ Spare tyre and tyre rack
- ◆ Bull Bar
- ◆ Seat covers (not canvas)
- ◆ Headlight covers
- ◆ Windscreen stone guard
- ◆ Tinted windows
- ◆ Air conditioned
- ◆ AM/FM radio/ cd player, Bluetooth
- ◆ Supply and fit 80 channel UHF two way radio
- ◆ Colour to be white with black chassis
- ◆ External tool box of minimum size 1200 x 600 x 600mm, lockable
- ◆ Police pre licence certificate to be included
- ◆ Pivoting type ball race turntable with 90mm pin
- ◆ Hot shift PTO (engine mounted)
- ◆ Hydraulic pump to operate road train side tippers
- ◆ Hydraulic and air fittings to suit side tipper double acting hydraulics
- ◆ Hydraulic coupling to be PBR type
- ◆ LED lights
- ◆ Aluminium covers on chassis
- ◆ Machine must meet current Mine site specifications to enable the Shire of Kulin to operate on Main Roads work including rotating beacons, reverse buzzer, fire extinguisher etc
- ◆ Delivery date essential
- ◆ Warranty details including extension options
- ◆ Complete set of workshop, spare parts and operator manuals

Options and Accessories (price listed separately)

- ◆ Suitable sized water container near tool box
- ◆ Airbag suspension
- ◆ Vehicle tracking

Tenders closed at 4:00pm on Friday the 16th of July.

Four tenders were submitted with one of the four tender being non-compliant. Details of the compliant tenders are provided below:

Opening Net Current Assets Position			
Specifications	CJD Trucks	Daimler Trucks	Truck Centre
Make	Kenworth	Freightliner	Mach
Model	T610	Coronado 114	Granite
Engine & size 480hp minimum	Cummins X15 500HP	Detroit DD15 560HP	Mack MP8 535HP
Automated transmission	18 Speed Auto	18 Speed Auto	12 Speed Auto
GCM (kg)	97,000	106,000	110,000
Spare tyre and tyre rack	✓	✓	✓
Bull Bar	✓	✓	✓
Seat covers (not canvas)	✓	✓	✓
Headlight covers	✓	✓	✓
Windscreen stone guard	✓	✓	✓
Tinted windows	✓	✓	✓
Air conditioned	✓	✓	✓
AM/FM radio/ cd player, Bluetooth	✓	✓	✓
Supply and fit 80 channel UHF two way radio	✓	✓	✓
Colour to be white with black chassis	✓	✓	✓
External tool box of minimum size	✓	✓	✓
Police pre licence certificate to be included	✓	✓	✓
Pivoting type ball race turntable with 90mm pin	✓	✓	✓
Hot shift PTO (engine mounted)	✓	✓	✓
Hydraulic pump to operate road train side tippers	✓	✓	✓
Hydraulic and air fittings to suit side tipper double acting hydraulics	✓	✓	✓
Hydraulic coupling to be PBR type	✓	✓	✓
LED lights	-	\$1,600	\$1,800
Aluminium covers on chassis	✓	✓	✓
Meets current Mine site specifications	✓	✓	✓
Warranty details including extension options	✓	✓	✓
Complete set of workshop, spare parts and operator manuals	✓	✓	✓
Warranty	12 Months	24 months Engine & driveline	12 months 12,500 hrs
Suitable Sized Water Container	-	\$850	\$650
Yard Hitch	-	\$850	-
Purchase Price	\$297,500	\$235,100	\$269,300
Trade Value	-	\$95,455	\$51,820
Net Cost	\$297,500	\$139,645*	\$217,480
Budget (Net)	\$170,000	\$170,000	\$170,000

* includes optional extras

Six other tenderers tendered to purchase the existing loader, the details of those tenders follows:

OUTRIGHT PURCHASE TENDER			
WA Machinery Brokers	Vintrans	Smith Broughton	Manheim
\$31,000	\$40,000	\$67,500	\$36,000

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

OFFICER'S RECOMMENDATION:

That Council accept the tender from Daimler Trucks for the supply of a Freightliner Coronado 114 for the purchase price of \$235,100 (exc GST) and the purchase of an Isuzu Giga CXZ at a value of \$95,455 (exc GST). Total net cost being \$139,645.

VOTING REQUIREMENTS:

Simple majority required.

7.12 Tender Evaluation – Front End Loader

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: DCEO, Works Manager
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the Loader to evaluate

BACKGROUND:

On, 19th June 2021, the Shire of Kulin advertised the seek tenders for the changeover of the Front End Loader as per the Plant Replacement Schedule.. Tenderers could also tender to purchase the existing vehicle without supplying a replacement vehicle. The specifications of the Front End Loader are as detailed:

- ◆ Bucket size- 3.0 m3 – 3.5m3
- ◆ ROPS Cab with air-conditioning
- ◆ AM/FM Radio/CD/Bluetooth
- ◆ Sign writing “Shire of Kulin”
- ◆ 80 Channel UHF Radio plus Aerial
- ◆ Tinted windows
- ◆ Seat Cover
- ◆ Fire extinguisher mounted in cab
- ◆ Spare tyre & rim
- ◆ Operators & Workshop manuals
- ◆ 2 Flashing amber lights & guards
- ◆ Main Roads specifications including e stop and reverse safety buzzer
- ◆ Warranty details including extension options
- ◆ Lockable toolbox

Optional Extra’s

- ◆ Weighing System
- ◆ Air Compressor & attachments
- ◆ ‘IT’ attachments combination

Tenders to be supplied on a trade, no trade basis.

Tenders closed at 4:00pm, Monday the 12th of July 2021.

Seven tenders were submitted, details of the compliant tenders are provided below:

COMPLIANT TENDER DETAILS											
Specifications & Other Details	Afrgi			Westrac	McIntosh		CJD		Farmers Centre	Tutt Bryant	Hitachi
Make	John Deere	John Deere	John Deere	CAT	Case	Case	Volvo	SDLG	JCB	Venier	Hitachi
Model	624L Q Hitch	644K Pin On	644K Q Hitch	950GC	821G	921G	L110F	L958F	455ZX	13.63B	ZW180-5
Delivery	4-6 Wks	4-6 Wks	4-6 Wks	3-4 mnth	-	-	Feb 22	4-6 Wks	-	4 wks	-
Weight (kg)	16,495	18,333	18,333	18,976	18,670	20,430	19,820	-	17,880	14,150	15,000
Engine & Horsepower	JD 6.8 Tier 4 192HP	JD 6.8 Tier 2 224HP	JD 6.8 Tier 2 224HP	CAT 7.1 202HP	6.7 Tier 4 230HP	6.7 Tier 4 250HP	Volvo D7E Tier 3 231HP	Deutz 7.7 217HP	JCB Imax 7.2 221HP	Deutz 6.1 184HP	Cummin-gs 6.7 Teir 4 169HP
Bucket size m3	3.0	3.3	3.1	3.1	3.1	3.2	3.6	3.1	3.0	3.0	3.0
ROPS Cab with air-conditioning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
AM/FM Radio/CD/Bluetooth	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Sign writing "Shire of Kulin"	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
80 Channel UHF Radio w aerial	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Tinted windows	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Seat Cover	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fire extinguisher in cab	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Spare tyre & rim	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Operators & Workshop manual	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2 Flashing amber lights & guards	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Main Roads specifications	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Warranty details	5,000 hrs 36 months	5,000 hrs 36 months	5,000 hrs 36 months	✓	5,000 hrs 36 months	5,000 hrs 36 months	5,000 hrs 36 months	5,000 hrs 60 months	12 months	12 months 2,000 hrs	-
Lockable toolbox	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Scales	\$10,500	\$7,500	\$10,500	\$14,215	\$9,180	\$9,180	\$14,500	\$14,500	\$16,000	\$11,350	\$7,845
Auto Lube	\$8,000	\$8,000	\$8,000	*	NA	NA	NA	NA	NA	NA	NA
Higher Spec*	NA	NA	NA	\$12,462	NA	NA	NA	NA	NA	NA	NA
Air Compressor				\$2,958	NA	NA	NA	NA	\$300	NA	NA
Warranty (extended)	\$1,870	\$1,870	\$1,870	NA	NA	NA	NA	NA	NA	NA	NA
Purchase Price	\$295,000	\$296,850	\$302,850	\$273,338	\$289,990	\$318,420	\$369,000	\$305,000	\$338,800	\$281,000	\$221,500
Trade	\$105,000	\$105,000	\$105,000	\$80,000	\$90,000	\$90,000	\$64,000	\$64,000	\$110,000	\$110,000	\$90,000
Net Cost	\$190,000	\$207,350**	\$197,850	\$220,015*	\$199,990	\$228,420	\$305,000	\$150,000	\$228,800	\$171,000	\$131,500
Budget	\$208,000	\$208,000	\$208,000	\$208,000	\$208,000	\$208,000	\$208,000	\$208,000	\$208,000	\$208,000	\$208,000

* Higher Spec includes 3rd Function Hydraulics, Quick Hitch, Joystick Control, Fender Extension Rear Tyres, Auto Lube, Reversing Fan

** Includes Optional Extras

Six other tenderers tendered to purchase the existing loader, the details of those tenders follows:

OUTRIGHT PURCHASE TENDER					
Manheim	Smith Broughton	WA Machinery Brokers	Mayday Services	Vintrans	Landfocus Holdings
\$90,000	\$77,000	\$62,000	\$100,000	\$51,000	\$85,200

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

OFFICER'S RECOMMENDATION:

That Council accept the tender from Afrgri for the supply of a John Deere 644K Pin On Front End Loader for the purchase price of \$296,850 (exc GST) and the purchase of an Kawasaki 70 Z7 at a value of \$105,000 (exc GST). Total net cost being \$207,350.

VOTING REQUIREMENTS:

Simple majority required.

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance June 2021

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 Compliance 12.06 – Accounting Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report addresses General and Financial Compliance matters for June 2021. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

The report provides a guide to the compliance requirements being addressed as part of staff workloads and demonstrates the degree of internal audit being completed.

BACKGROUND & COMMENT:

The Compliance team and works staff commence the monthly compliance effort immediately after the Shire meeting each month. At that time, the Executive Support Officer will email the assigned staff member their compliance requirements for the coming month. As the month progresses, staff in conjunction with their manager, the CEO or DCEO will determine the extent of work/action needed to complete items. During Agenda week, the Compliance Team again meets to ensure the monthly report/list is reviewed and that compliance items are completed. In preparing the Agenda report, the CEO or DCEO will sign off on completed items.

Prior month items not completed previously will be reported in the following month so Council remains aware.

Outstanding

Access and Inclusion Plan Review – *Awaiting email*

Annual Report KCCC – *Awaiting Email*

LEMC Meeting – *Scheduled for August*

Outstanding - June

Integrated Planning Review – *In Progress*

Outstanding - May

Create Election Timeline – *In progress*

Outstanding April

FBT Return – *In progress*

Integrated Planning Quarterly Review – *In Progress*

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense. There may be items that require additional administrative effort to complete or require external assistance to resolve. In those cases, individual financial implications will be reported.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for June 2021 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 7

8.2 Compliance Reporting – Delegations Exercised – June 2021

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 - Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To report back to Council actions performed under delegated authority for the periods ending 30 June 2021.
 To provide a comprehensive report listing of the delegations able to be exercised following adoption of a more substantial array of delegations in June 2017.

BACKGROUND & COMMENT:

This report is prepared for Council detailing actions performed under delegated authority by the respective officers under each of the delegation headings:

ADMINISTRATION

Policy	Delegation	Officers
A1	Acting Chief Executive Officer	(CEO)
A2	Agreements for Payments of Debts to Council	(CEO/DCEO)
A3	Casual Hirer's Liability	(CEO)
A4	Complaint Handling	(CEO)
A5	Fees & Charges – Discounts	(CEO/DCEO/MW/MLS/CRC)
A6	Investment of Surplus Funds	(CEO/DCEO)
A7	IT & Social Media – Use of	(CEO)
A8	Legal Advice, Representation & Cost Reimbursement	(CEO)
A9	Payments from Municipal and Trust Funds	(CEO-to numerous staff – purchase orders)
A10	Use of Common Seal	(CEO)
A11	Writing Off Debts	(CEO)
A12	Housing	(CEO)
A13	Procedure for Unpaid Rates Finance	(CEO)

GOVERNANCE

G1	Applications for Planning Consent	(CEO)
G2	Building Licences and Swimming Pools	(EHO/Building Surveyor)
G3	Cemeteries Act 1986	(CEO)
G4	Health Act 1911 Provisions	(EHO)

HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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COMMUNITY SERVICES

CS1	Bushfire Control – Shire Plant for Use of	(CEO)
CS2	Bushfire Control – Plant Use for Adjoining Shires	(CEO)
CS3	Bushfire Prohibited / Restricted Burning Periods – Changes	(Shire President/CEO)
CS4	Bushfire Training Administration	(CEO)
CS5	Cat Ownership Limit – Cat Control	(CEO)
CS6	Dog Control – Attacks	(CEO)
CS7	Dog Ownership Limit – Dog Control	(CEO)
CS8	Sea Containers Use of – Town Planning	(CEO)
CS9	Second Hand Dwellings	(CEO)
CS10	Temporary Accommodation	(CEO)
CS11	Unauthorised Structures – Building Control	(CEO)
CS13	Freebairn Recreation Club Committee	(FRC Club Committee)
CS14	Kulin Child Care Centre Management Committee	(KCCC Mgmt. Committee)
CS15	General – Community Services Practices	(CEO)
CS20	Seed Collection	(CEO)

WORKS

W1	Gravel Supplies	(MW)
W2	Roads – Clearing	(CEO)
W3	Roads – Damage to	(MW)
W4	Roads – Roadside Markers – Management of	(MW)

W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of June 2021 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A8 Legal Advice, Representation & Cost Reimbursement

Advice sought on HR Contracts, Debt collection and Lease Documents.

A13 Procedure for Unpaid Rates Finance

There is an ongoing process for Day Street property as per previous months.

G2 Building Licences and Swimming Pools

JC Cornwall & Son	Lot 1198 Gregson St Holt Rock	Steel Farm Shed
Raymond August	22 Wright St Kulin 6365	Caravan Port

STATUTORY ENVIRONMENT:

Building Act 2011
Bushfires Act 1954
Cemeteries Act 1986
Health (Asbestos) Regulations 1992;
Health (Miscellaneous Provisions) Act 1911;
Local Government Act 1995
Public Health Act 2016
Shire of Kulin TPS2
Town Planning Development Act
Town Planning Scheme
Trustees Act, Part III,
Criminal Procedure Act 2004;

FINANCIAL IMPLICATIONS:

Nil in terms of exercising delegation and reporting to Council though there may be financial implications in the case of each delegation exercised.

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for June 2021.

VOTING REQUIREMENTS:

Simple majority required.

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Meeting may adjourn to move into Concept Forum.

11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

12.1 Confidential Item

13 DATE AND TIME OF NEXT MEETING

Wednesday 18 August 2021 at 1:00pm

14 CLOSURE OF MEETING

There being no further business the President declared the meeting closed.

CREDIT CARD

Statement Summary 30 June 2021

Transaction Date	Officer	Creditor	Amount
1/06/2021	CASSI VANDENBERG	AIRBNB	\$646.97
		Accommodation, Backpackers	
1/06/2021	GARRICK YANDLE	DAN MURPHY'S	\$1,943.60
		Bar Purchase	
2/06/2021	CASSI VANDENBERG	PATHWEST LABORATORY	\$35.00
		Drug Testing	
3/06/2021	JUDD HOBSON	JB HI FI	\$199.00
		Apple- Pencil 2nd Generation	
9/06/2021	PETER HALL	JURIEN BAY HOTEL	\$110.00
		Accommodation, WSNF	
10/06/2021	PETER HALL	PIONEER BAKERY, MOORA	\$22.95
		Meals, WSNF	
10/06/2021	PETER HALL	JURIEN BAY HOTEL	\$36.00
		Meals, WSNF	
11/06/2021	PETER HALL	LEDGE POINT STORE	\$16.49
		Meals, WSNF	
12/06/2021	PETER HALL	HAGGE & PHILIPSON, BINDOON	\$15.40
		Meals, WSNF	
12/06/2021	JUDD HOBSON	CUE ROADHOUSE	-\$180.00
		Refund, Accommodation	
16/06/2021	PETER HALL	PUMA YORK ROADHOUSE	\$101.15
		Distillate, WSNF	
16/06/2021	CASSI VANDENBERG	PATHWEST LABORATORY	\$35.00
		Drug Testing	
16/06/2021	GARRICK YANDLE	SIMPLEINOUT	\$26.77
		Monthly Subscription	
16/06/2021	JUDD HOBSON	KULIN COMMUNITY BANK	\$89.40
		Change of Plate & Registration	
17/06/2021	JUDD HOBSON	DMIRS	\$53.00
		High Risk Licence - Grant Jenks	
17/06/2021	JUDD HOBSON	PATHWEST LABORATORY	\$150.00
		Drug Testing	
18/06/2021	CASSI VANDENBERG	TELSTRA	\$115.95
		Internet, Aquatic Centre	
19/06/2021	CASSI VANDENBERG	AIRBND	\$537.21

22/06/2021	CASSI VANDENBERG	Accommodation, Frank & Jason (Footpaths)		\$190.10
		WANEWS		
		Death Notice - Garry Strother		
22/06/2021	CASSI VANDENBERG	WANEWS		\$368.30
		Death Notice - Greg Hadlow		
22/06/2021	GARRICK YANDLE	BUNNINGS		\$285.00
		Fireplace Guard		
22/06/2021	GARRICK YANDLE	MAILCHIMP		\$13.47
		Monthly Subscription		
25/06/2021	PETER HALL	WONGAN HILL HOTEL		\$131.56
		Accommodation, WSNF		
25/06/2021	PETER HALL	WONGAN HILL HOTEL		\$28.34
		Meals, WSNF		
25/06/2021	JUDD HOBSON	AIRNB		\$358.14
		Accommodation, Frank & Jason (Footpaths)		
26/06/2021	JUDD HOBSON	AIRNB		\$179.07
		Accommodation, Frank & Jason (Footpaths)		
27/06/2021	PETER HALL	CAFE OF NOTE, WONGAN HILLS		\$20.00
		Meals, WSNF		
29/06/2021		BENDIGO BANK		\$20.00
		Card Fees		
30/06/2021	JUDD HOBSON	BP KULIN OPT		\$50.00
		Fuel		
				\$5,597.87

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
275	30/06/2021	SUE KNAPP	\$1,450.00
		Balance Owing - Account Closed	
276	30/06/2021	JEREMY DAVID MEIKLE	\$160.00
		Balance Owing - Account Closed	
277	30/06/2021	MELINA MCBOW	\$1,100.00
		Balance Owing - Account Closed	
278	30/06/2021	SARAH READER	\$800.00
		Balance Owing - Account Closed	
279	30/06/2021	TARYN SCADDING	\$3,000.00
		Balance Owing - Account Closed	
280	30/06/2021	NICOLE JENNIFER THOMPSON	\$8,500.00
		Balance Owing - Account Closed	
TRUST			
460	30/06/2021	SHIRE OF KULIN	\$12,573.81
		Rates Paid In Advance from Trust Account	
461	30/06/2021	NICOLE JENNIFER THOMPSON	\$441.43
		Balance Owing	
462	30/06/2021	TAMMY HARRIS	\$1,210.43
		Balance Owing	
463	30/06/2021	WAYNE CLANCY	\$4,536.62
		Balance Owing	
MUNICIPAL			
EFT17893	11/06/2021	AVON WASTE	\$14,609.75
		Refuse Service	
EFT17894	11/06/2021	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT17895	11/06/2021	CHILD SUPPORT AGENCY	\$212.12
		Payroll Deductions	
EFT17896	11/06/2021	AUSTRALIA POST- MAILWEST	\$548.69
		Postage	
EFT17897	11/06/2021	AUSTRALIA DAY COUNCIL OF WA	\$650.00
		CRC Gold Membership 2021-2022	
EFT17898	11/06/2021	AC ELECTRICS WA	\$1,590.49
		Replace Lights, Emergency Building	
EFT17899	11/06/2021	ARRB GROUP LTD	\$7,484.40
		Hawkeye Insight Renewal, Software WSN	
EFT17900	11/06/2021	BOC GASES	\$59.24
		Cylinder Rent	
EFT17901	11/06/2021	BEST OFFICE SYSTEMS	\$2,213.84
		Printing Cost	
EFT17902	11/06/2021	BLACKWOODS	\$862.54
		Depot Supplies	
EFT17903	11/06/2021	COURIER AUSTRALIA	\$336.83
		Freight	
EFT17904	11/06/2021	CS LEGAL	\$467.50
		Bad Debt Expenses	
EFT17905	11/06/2021	CHUBB FIRE & SECURITY PTY LTD	\$2,524.50
		Thermal Imaging Camera	
EFT17906	11/06/2021	DIGGA WEST & EARTHPARTS WA	\$201.30
		Parts	
EFT17907	11/06/2021	DENARO NOMINEES	\$1,980.00
		Supply & Install Fence, 70 Day Street	
EFT17908	11/06/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION AND	\$458.57
		Building Service Levy	
EFT17909	11/06/2021	DYNAMIC POOLS AUSTRALIA	\$9,835.10
		Progress Claim #3, Aquatic Centre	
EFT17910	11/06/2021	ENGINE PROTECTION EQUIPMENT PTY LTD	\$228.51
		Parts	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT17911	11/06/2021	EASIFLEET MANAGEMENT	\$1,522.68
		Staff Novated Lease	
EFT17912	11/06/2021	EDGE EQUIPMENT	\$4,455.00
		Equipment Hire	
EFT17913	11/06/2021	FEGAN BUILDING SURVEYING	\$297.00
		Contract Building Surveying	
EFT17914	11/06/2021	FLEET FITNESS	\$715.00
		General Scheduled Service of Gym Equipment	
EFT17915	11/06/2021	GANGELLS AGSOLUTIONS	\$637.18
		Cellamix, Plunger & Davey Starflow Pump	
EFT17916	11/06/2021	GREAT SOUTHERN FUEL SUPPLIES	\$425.07
		Fuel Purchase, CEO & Peter Hall WSN	
EFT17917	11/06/2021	ITR WESTERN AUSTRALIA	\$4,620.00
		Grader Blades	
EFT17918	11/06/2021	JORDY PLUGGE	\$42.00
		Reimbursement, Police Clearance Check Application	
EFT17919	11/06/2021	KULIN HARDWARE & RURAL	\$5,964.12
		Various Buildings, Depot & Road Maintenance Supplies	
EFT17920	11/06/2021	KLEENHEAT GAS	\$337.38
		Gas	
EFT17921	11/06/2021	KULIN SOCIAL CLUB	\$200.00
		Payroll Deductions	
EFT17922	11/06/2021	KULIN SHIRE TRIP FUND	\$870.00
		Payroll Deductions	
EFT17923	11/06/2021	KULIN SHIRE TRUST FUND	\$1,035.00
		Payroll Deductions	
EFT17924	11/06/2021	KULIN IGA	\$404.22
		Statement May 2021	
EFT17925	11/06/2021	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee	
EFT17926	11/06/2021	TRINITEQ INTERNATIONAL PTY LTD	\$363.00
		IT Support, FRC	
EFT17927	11/06/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	\$380.00
		Local Government Workshop, Christina Meier	
EFT17928	11/06/2021	LINEMARKING WA PTY LTD	\$21,670.00
		Spotting, Barrier & Linemarking	
EFT17929	11/06/2021	LICOGRAPH PTY LTD	\$245.39
		Rates Refund, A1474	
EFT17930	11/06/2021	MCINTOSH & SON	\$428.18
		Parts	
EFT17931	11/06/2021	MARKETFORCE	\$819.53
		Advertising, Plant Operator	
EFT17932	11/06/2021	MINERAL CRUSHING SERVICES (WA) PTY LTD	\$633.19
		Bluemetal Scraps, VDZ	
EFT17933	11/06/2021	MERREDIN GLAZING SERVICE	\$1,568.60
		Shower Screen & Mirror, 38 Day Street	
EFT17934	11/06/2021	MAIA ENVIRONMENTAL CONSULTANCY PTY LTD	\$3,391.30
		NVCP Application, WSN	
EFT17935	11/06/2021	MANON LEUSSINK	\$42.00
		Reimbursement, Police Clearance Check	
EFT17936	11/06/2021	NARROGIN GLASS QUICKFIT WINDSCREENS	\$239.93
		Reglaze Rear Bedroom Window, 19 Wright Street	
EFT17937	11/06/2021	OIL TECH FUEL	\$53,654.69
		Distillate & ULP Purchase	
EFT17938	11/06/2021	EXURBAN RURAL & REGIONAL PLANNING	\$536.77
		Town Planning Consultancy Services	
EFT17939	11/06/2021	SHIRE OF KONDININ	\$25,398.50
		Share of Medical Centre Expenses	
EFT17940	11/06/2021	SEEK LIMITED	\$313.50
		Advertising, Plant Operator & Truck Driver	
EFT17941	11/06/2021	SWAN BREWERY COMPANY PTY LTD	\$1,004.53
		Bar Purchase	

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EFT & Chq Listing for period ended 30 June 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT17942	11/06/2021	SPYKER BUSINESS SOLUTIONS	\$3,950.70
		IT Support	
EFT17943	11/06/2021	SHELVING KING	\$848.00
		Shelving, Depot	
EFT17944	11/06/2021	STROTHER MINING PTY LTD	\$276.36
		Rates Refund, A1470	
EFT17945	11/06/2021	TAMORA PLUMBING AND GAS	\$330.00
		Accommodation, Auditors	
EFT17946	11/06/2021	SW TAYLOR	\$1,100.00
		Annual Updating of OSH Processes & Web Page	
EFT17947	11/06/2021	OFFICEWORKS BUSINESS DIRECT	\$340.32
		Stationery	
EFT17948	11/06/2021	WESTRAC PTY LTD	\$879.42
		Parts	
EFT17949	11/06/2021	WREN OIL	\$16.50
		Admin Compliance Fee	
EFT17950	11/06/2021	WATERMAN IRRIGATION AUSTRALIA	\$4,894.07
		Site Visit, Inspect Standpipe	
EFT17951	11/06/2021	WA DISTRIBUTORS PTY LTD	\$145.55
		Cleaning Supplies	
EFT17952	18/06/2021	CHILD SUPPORT AGENCY	\$212.12
		Payroll Deductions	
EFT17953	18/06/2021	ATC WORK SMART	\$821.58
		CRC & Childcare Trainee Fee	
EFT17954	18/06/2021	ASPHALT IN A BAG	\$1,718.75
		Asphalt 20KG Bags	
EFT17955	18/06/2021	BEST OFFICE SYSTEMS	\$77.00
		Photocopier Maintenance	
EFT17956	18/06/2021	BLACKWOODS	\$225.98
		Depot Supplies	
EFT17957	18/06/2021	BITUTEK PTY LTD	\$50,954.31
		Supply & Spray Emulsion, Jilakin St & CBH Access Rd	
EFT17958	18/06/2021	COUNTRY WIDE FRIDGE LINES PTY TLD	\$204.92
		Freight on Bar Purchase	
EFT17959	18/06/2021	CORSIGN (WA) PYT LTD	\$4,887.30
		Various Road Signs & Name Plates	
EFT17960	18/06/2021	LANDGATE	\$419.50
		Consolidated Mining Tenement Roll	
EFT17961	18/06/2021	DYNAMIC POOLS AUSTRALIA	\$94,767.20
		Additional Tiling Rectifications	
EFT17962	18/06/2021	EMERGE ASSOCIATES	\$1,265.00
		Youth Precinct Aquatic Centre Stage 2	
EFT17963	18/06/2021	FEGAN BUILDING SURVEYING	\$473.00
		Contract Building Surveying	
EFT17964	18/06/2021	SOUTH WEST ISUZU	\$887.39
		Parts	
EFT17965	18/06/2021	KULIN SOCIAL CLUB	\$200.00
		Payroll Deductions	
EFT17966	18/06/2021	KULIN SHIRE TRIP FUND	\$870.00
		Payroll Deductions	
EFT17967	18/06/2021	KULIN SHIRE TRUST FUND	\$835.00
		Payroll Deductions	
EFT17968	18/06/2021	KULIN IGA	\$65.20
		Childcare Statement May 2021	
EFT17969	18/06/2021	KARCHER	\$40.64
		Parts	
EFT17970	18/06/2021	MCINNES, PAUL DOUGLAS	\$4,598.00
		Remove Old Footpath & Preparation for Cementing	
EFT17971	18/06/2021	MCINTOSH & SON	\$22.57
		Parts	
EFT17972	18/06/2021	MARK GILLBARD	\$49.00
		Reimbursement, Steel Cap Boots	

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EFT & Chq Listing for period ended 30 June 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT17973	18/06/2021	MANON LEUSSINK	\$186.50
		Reimbursement, Restricted Approved Managers Application	
EFT17974	18/06/2021	SEEK LIMITED	\$715.00
		Advertising, Building Maintenance Officer	
EFT17975	18/06/2021	STORYPARK LIMITED	\$26.73
		Additional 3 Children Partial Subscription	
EFT17976	18/06/2021	SAFEGUARD INSURANCE SOLUTIONS PTY LTD	\$1,446.50
		Liability Insurance, FRC	
EFT17977	18/06/2021	TAMORA PLUMBING AND GAS	\$5,020.76
		Plumbing, Holt Rock Depot Upgrade	
EFT17978	18/06/2021	SW TAYLOR	\$816.75
		Conduct Drug & Alcohol Testing	
EFT17979	18/06/2021	W.A. TREASURY CORPORATION	\$62,724.72
		General Annuity Lending	
EFT17980	18/06/2021	WA CONTRACT RANGER SERVICES	\$561.00
		Ranger Service	
EFT17981	18/06/2021	WA DISTRIBUTORS PTY LTD	\$693.05
		Cleaning Supplies	
EFT17982	25/06/2021	A.R.M SECURITY	\$100.10
		Alarm Monitoring, FRC	
EFT17983	25/06/2021	ACRES OF TASTE	\$808.50
		Catering, Council Meeting & Cancer Council Morning Tea	
EFT17984	25/06/2021	ATC WORK SMART	\$568.05
		Childcare & CRC Trainee	
EFT17985	25/06/2021	BOC GASES	\$118.43
		Depot Supplies	
EFT17986	25/06/2021	COUNTRY WIDE FRIDGE LINES PTY TLD	\$45.05
		Freight on Bar Purchase	
EFT17987	25/06/2021	COCA-COLA AMATIL (AUST) PTY LTD	\$371.91
		Bar Purchase	
EFT17988	25/06/2021	DUCKWORTH, RODNEY DAVID	\$1,220.20
		Sitting Fee & Travel Expenses Feb/June 2021	
EFT17989	25/06/2021	EMERGE ASSOCIATES	\$2,024.00
		Youth Precinct Aquatic Centre, Senior Landscape Architect	
EFT17990	25/06/2021	GSR LASTER TOOLS	\$9,944.33
		Clegg Impact Tester, WSNF	
EFT17991	25/06/2021	HITACHI	\$1,814.73
		Parts	
EFT17992	25/06/2021	HERSEY'S SAFETY PTY LTD	\$2,640.00
		Red/Clear Delineators	
EFT17993	25/06/2021	SOUTH WEST ISUZU	\$457.59
		Parts	
EFT17994	25/06/2021	KONDININ CALENDAR	\$130.00
		Advertising, GENAG	
EFT17995	25/06/2021	LANDSCAPE AUSTRALIA CONSTRUCTION	\$121,000.00
		Progress Claim #1 - Construction of Skate Park	
EFT17996	25/06/2021	MAPIEN	\$102.30
		Consultant	
EFT17997	25/06/2021	NARROGIN HIRE SERVICE	\$307.00
		Rolls of Table Cloth & Cool Room Hire	
EFT17998	25/06/2021	GRANT ROBINS	\$1,715.00
		Sitting Fee & Deputy President Allowance Feb/June 2021	
EFT17999	25/06/2021	NM & MA SCADDING	\$19,365.50
		Pour & Lay Concrete, Footpaths	
EFT18000	25/06/2021	SMOKER, BRADLEY	\$1,050.00
		Sitting Fee Feb/June 2021	
EFT18001	25/06/2021	SWAN BREWERY COMPANY PTY LTD	\$1,936.73
		Bar Purchase	
EFT18002	25/06/2021	SCAVENGER SUPPLIES	\$5,885.00
		Protective Clothing, Masks, Filters & BRB Patch	
EFT18003	25/06/2021	THE FENCE POST	\$100.00
		Advertising, GENAG	

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EFT & Chq Listing for period ended 30 June 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT18004	25/06/2021	TAMORA PLUMBING AND GAS Plumbing, 17 McInnes Street	\$694.19
EFT18005	25/06/2021	THE FRAMING FACTORY Framing, Councillor Photo's	\$393.50
EFT18006	25/06/2021	THE WINDMILL COMMUNITY NEWSPAPER INC Advertising, GENAG	\$60.00
EFT18007	30/06/2021	CHILD SUPPORT AGENCY Payroll Deductions	\$212.12
EFT18008	30/06/2021	AUSTRALIAN TAXATION OFFICE Business Activity Statement	\$76,842.00
EFT18009	30/06/2021	C R INDUSTRIES Parts	\$121.44
EFT18010	30/06/2021	DAN TURNER Court Structural Review, FRC	\$2,442.00
EFT18011	30/06/2021	KULIN SOCIAL CLUB Payroll Deductions	\$180.00
EFT18012	30/06/2021	KULIN SHIRE TRUST FUND Payroll Deductions	\$100.00
EFT18013	30/06/2021	LAKE VARLEY & DISTRICTS PROGRESS ASSOCIATION Contribution, 2021 Fanny Lumsden Country Tour	\$1,500.00
EFT18014	30/06/2021	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION Council Connect Website, Design & Development	\$31,724.00
37344	11/06/2021	KULIN MUSEUM SOCIETY INC Refuse Site Maintenance	\$125.00
37345	11/06/2021	TELSTRA Phone Usage & Equipment Rent	\$2,049.55
37347	11/06/2021	WATER CORPORATION Water Usage & Rates	\$4,839.46
37348	18/06/2021	DEPARTMENT OF TRANSPORT 6 Months Registration, kU4135, KU422, KU409	\$264.45
37349	21/06/2021	PETTY CASH RECOUP - PLEASE PAY CASH Petty Cash Recoup	\$328.00
37350	25/06/2021	RA & RJ BOWEY Sitting Fee & Travel Expenses Feb/June 2021	\$1,098.10
37351	25/06/2021	DEPARTMENT OF TRANSPORT 6 Months Registration, OKU	\$223.15
37352	25/06/2021	MICHAEL LUCCHESI Sitting Fee & Travel Expenses Feb/June 2021	\$1,168.40
37353	25/06/2021	JARRON NOBLE Sitting Fee & Travel Expenses Feb/June 2021	\$1,098.10
37354	25/06/2021	LUCIA VARONE Sitting Fee & Travel Expenses Feb/June 2021	\$2,068.24
37355	25/06/2021	WEST, BARRY Sitting Fee, Travel Expenses & President's Allowance	\$5,718.40
37356	30/06/2021	PETTY CASH RECOUP - PLEASE PAY CASH Petty Cash Recoup	\$278.00
DD7764.1	01/06/2021	CREDIT CARD - MASTER CARD Statement May 2021	\$3,684.08
DD7768.1	13/06/2021	REST SUPERANNUATION Superannuation Contributions	\$600.60
DD7768.2	13/06/2021	HOSTPLUS SUPERANNUATION FUND Superannuation Contributions	\$200.95
DD7768.3	13/06/2021	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE Superannuation Contributions	\$822.76
DD7768.4	13/06/2021	AWARE SUPER Superannuation Contributions	\$12,794.18
DD7768.5	13/06/2021	MLC MASTERKEY SUPERANNUATION Superannuation Contributions	\$294.69
DD7768.6	13/06/2021	DALHALL HOLDINGS PTY LTD Superannuation Contributions	\$438.47
DD7768.7	13/06/2021	PRIME SUPERANNUATION Superannuation Contributions	\$197.91

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EFT & Chq Listing for period ended 30 June 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD7768.8	13/06/2021	SUNSUPER SUPERANNUATION FUND	\$459.92
		Superannuation Contributions	
DD7768.9	13/06/2021	BT SUPER FOR LIFE	\$173.35
		Superannuation Contributions	
DD7779.1	02/06/2021	BENDIGO BANK	\$190.04
		Merchant Fee	
DD7780.1	01/06/2021	BENDIGO BANK	\$113.11
		Bank Charges	
DD7780.2	08/06/2021	SYNERGY	\$622.08
		Electricity	
DD7780.3	10/06/2021	CARLTON UNITED BREWERIES PTY LTD	\$2,486.25
		Bar Purchase	
DD7780.4	11/06/2021	BENDIGO BANK	\$8.85
		Bank Charges	
DD7780.5	11/06/2021	TELSTRA	\$63.96
		ADSL	
DD7780.6	15/06/2021	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH	\$1,453.66
		Bar Purchase	
DD7780.7	16/06/2021	BENDIGO BANK	\$9.00
		Bank Charges	
DD7780.8	16/06/2021	TELSTRA	\$63.96
		ADSL May 2021	
DD7780.9	18/06/2021	BENDIGO BANK	\$4.50
		Bank Charges	
DD7793.1	27/06/2021	REST SUPERANNUATION	\$441.14
		Superannuation Contributions	
DD7793.2	27/06/2021	CBUS SUPER	\$57.69
		Superannuation Contributions	
DD7793.3	27/06/2021	HOSTPLUS SUPERANNUATION FUND	\$201.58
		Superannuation Contributions	
DD7793.4	27/06/2021	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE	\$822.76
		Superannuation Contributions	
DD7793.5	27/06/2021	AWARE SUPER	\$15,284.91
		Superannuation Contributions	
DD7793.6	27/06/2021	MLC MASTERKEY SUPERANNUATION	\$242.11
		Superannuation Contributions	
DD7793.7	27/06/2021	DALHALL HOLDINGS PTY LTD	\$438.47
		Superannuation Contributions	
DD7793.8	27/06/2021	PRIME SUPERANNUATION	\$198.55
		Superannuation Contributions	
DD7799.1	01/06/2021	WESTNET INTERNET SERVICES	\$179.90
		Westnet Service	
DD7799.2	29/06/2021	SYNERGY	\$2,444.45
		Electricity	
DD7799.3	28/06/2021	CARLTON UNITED BREWERIES PTY LTD	\$2,430.07
		Bar Purchase	
DD7799.4	25/06/2021	BENDIGO BANK	\$3.75
		Bank Charges	
DD7799.5	02/06/2021	BENDIGO BANK	\$8.85
		Bank Charges	
DD7799.6	30/06/2021	BENDIGO BANK	\$10.50
		Bank Charges	
DD7799.7	29/06/2021	TELSTRA	\$1,791.79
		Mobile Phone Usage	
DD7768.10	13/06/2021	AUSTRALIAN SUPERANNUATION	\$312.39
		Superannuation Contributions	
DD7768.11	13/06/2021	BENDIGO SUPERANNUATION PLAN	\$98.76
		Superannuation Contributions	
DD7780.10	22/06/2021	SYNERGY	\$1,629.99
		Electricity	
DD7780.11	01/06/2021	SYNERGY	\$2,338.96
		Electricity	

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EFT & Chq Listing for period ended 30 June 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD7780.12	01/06/2021	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$480.36
		Bank Charges	
DD7780.13	01/06/2021	WESTNET INTERNET SERVICES	\$30.00
		Westnet Admin Fee	
DD7793.10	27/06/2021	BT SUPER FOR LIFE	\$138.68
		Superannuation Contributions	
DD7793.11	27/06/2021	AUSTRALIAN SUPERANNUATION	\$237.89
		Superannuation Contributions	
DD7793.12	27/06/2021	BENDIGO SUPERANNUATION PLAN	\$101.00
		Superannuation Contributions	
6559258	02/06/2021	BULK PAYMENT	\$70,234.02
		Payroll	
6584568	16/06/2021	BULK PAYMENT	\$75,078.76
		Payroll	
6622665	30/06/2021	BULK PAYMENT	\$92,118.27
		Payroll	
Sub-total: EFT & Chq Payments			\$1,057,431.26
TOTAL PAYMENTS FOR MONTH ENDING 30 June 2021			\$1,057,431.26

009650

 SHIRE OF KULIN
 PO BOX 125
 KULIN WA 6365

Your details at a glance

BSB number	633-000
Account number	691211254
Customer number	7421415/M201
Account title	SHIRE OF KULIN SHIRE OF KULIN

Account summary

Statement period	1 Jun 2021 - 30 Jun 2021
Statement number	193
Opening balance on 1 Jun 2021	\$3,684.08
Payments & credits	\$3,864.08
Withdrawals & debits	\$5,757.09
Interest charges & fees	\$20.78
Closing Balance on 30 Jun 2021	\$5,597.87

Account details

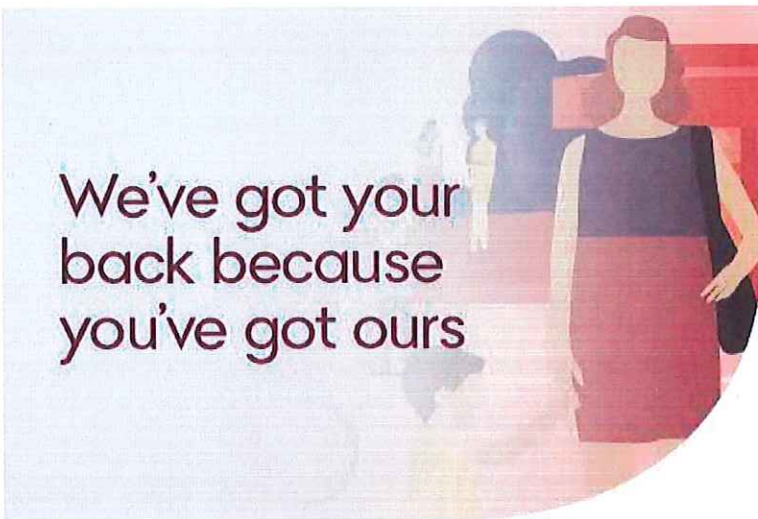
Credit limit	\$10,000.00
Available credit	\$4,402.13
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$167.93
Payment due	14 Jul 2021

Any questions?

Contact Jocelyn Brandis at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).



We've got your back because you've got ours

377BH102 / E-01 / S-345 / I-345 / 0007421415000888

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment	You will pay off the Closing Balance shown on this statement in about 16 years and 3 months	And you will pay an estimated total of interest charges of \$3,437.66
If you make no additional charges using this card and each month you pay \$268.74	You will pay off the Closing Balance shown on this statement in about 2 years	And you will pay an estimated total of interest charges of \$851.89, a saving of \$2,585.77

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1300 652 146.

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$3,684.08
1 Jun 21	AIRBNB * HMKC2FPW4,S urry Hills AUS RETAIL PURCHASE 29/05 CARD NUMBER 552638XXXXXXXX823 1	646.97		4,331.05
1 Jun 21	DAN MURPHY'S 466,SEC RET HARBOU AUS RETAIL PURCHASE 30/05 CARD NUMBER 552638XXXXXXXX405 1	1,943.60		6,274.65
2 Jun 21	PATHWEST LABORATORY, NEDLANDS AUS RETAIL PURCHASE 31/05 CARD NUMBER 552638XXXXXXXX823 1	35.00		6,309.65
3 Jun 21	JB HI FI MANDURAH, G REENFIELDS AUS RETAIL PURCHASE 01/06 CARD NUMBER 552638XXXXXXXX706 1	199.00		6,508.65
9 Jun 21	Jurien Bay Hotel, Ju rien Bay AUS RETAIL PURCHASE 08/06 CARD NUMBER 552638XXXXXXXX238 1	110.00		6,618.65
10 Jun 21	PIONEER BAKERY, MOOR A AUS RETAIL PURCHASE 08/06 CARD NUMBER 552638XXXXXXXX238 1	22.95		6,641.60
10 Jun 21	JURIEN BAY HOTEL MO, JURIEN BAY AUS RETAIL PURCHASE 08/06 CARD NUMBER 552638XXXXXXXX238 1	36.00		6,677.60
11 Jun 21	LEDGE POINT STORE, L EDGE POINT AUS RETAIL PURCHASE 09/06 CARD NUMBER 552638XXXXXXXX238 1	16.49		6,694.09
12 Jun 21	HAGGE & PHILLIPSON P , BINDOON AUS RETAIL PURCHASE 11/06 CARD NUMBER 552638XXXXXXXX238 1	15.40		6,709.49

377BH102 / E-0 / S-346 / h346 / 00074214115000888

Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options



Pay in person: Visit any Bendigo Bank branch to make your payment.



Internet banking: Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au



Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.



Pay by post: Mail this slip with your cheque to -
PO Box 480
Bendigo VIC 3552.
 If paying by cheque please complete the details below.



Bill code: 342949
Ref: 691211254

Bank@Post™ Pay at any Post Office by **Bank@Post[®]** using your credit card.

Business Credit Card

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$167.93
Closing Balance on 30 Jun 2021 \$5,597.87
Payment due 14 Jul 2021

Date	Payment amount
<input type="text"/>	<input type="text"/>

Drawer	Chq No	BSB	Account No	\$	¢
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

[^]Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
12 Jun 21	CUE ROADHOUSE, CUE AUS RETAIL PURCHASE RETURN 10/06 CARD NUMBER 552638XXXXXXXX706 1		180.00	6,529.49
14 Jun 21	PERIODIC TFR 00074214151201 00000000000		3,684.08	2,845.41
15 Jun 21	PUMA YORK ROADHOUSE, YORK AUS RETAIL PURCHASE 13/06 CARD NUMBER 552638XXXXXXXX238 1	101.15		2,946.56
16 Jun 21	PATHWEST LABORATORY, NEDLANDS AUS RETAIL PURCHASE 14/06 CARD NUMBER 552638XXXXXXXX706 1	35.00		2,981.56
16 Jun 21	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/06 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX405 1	25.99		3,007.55
16 Jun 21	INTERNATIONAL TRANSACTION FEE	0.78		3,008.33
16 Jun 21	Kulin Community Bank , KULIN AUS RETAIL PURCHASE 15/06 CARD NUMBER 552638XXXXXXXX706 1	89.40		3,097.73
17 Jun 21	DMIRS - ONLINE PAYME NT, PERTH AUS RETAIL PURCHASE 14/06 CARD NUMBER 552638XXXXXXXX706 1	53.00		3,150.73
17 Jun 21	PATHWEST LABORATORY, NEDLANDS AUS RETAIL PURCHASE 15/06 CARD NUMBER 552638XXXXXXXX706 1	150.00		3,300.73
18 Jun 21	Telstra Direct Debit , AUSTRALIA AUS RETAIL PURCHASE 16/06 CARD NUMBER 552638XXXXXXXX823 1	115.95		3,416.68
19 Jun 21	AIRBNB * HM8PJXTZD,S urry Hills AUS RETAIL PURCHASE 17/06 CARD NUMBER 552638XXXXXXXX823 1	537.21		3,953.89
22 Jun 21	WANEWSADV, OSBORNE P ARK AUS RETAIL PURCHASE 19/06 CARD NUMBER 552638XXXXXXXX823 1	190.10		4,143.99
22 Jun 21	WANEWSADV, OSBORNE P ARK AUS RETAIL PURCHASE 19/06 CARD NUMBER 552638XXXXXXXX823 1	368.30		4,512.29
22 Jun 21	BUNNINGS 751000, BEL MONT AUS RETAIL PURCHASE 18/06 CARD NUMBER 552638XXXXXXXX405 1	285.00		4,797.29
22 Jun 21	MAILCHIMP *MISC, MAILCHIMP.COM AUS RETAIL PURCHASE-INTERNATIONAL 19/06 CARD NUMBER 552638XXXXXXXX405 1	13.47		4,810.76

377BH102 / E-0 / S-347 / I347 / 0007421415000888

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
25 Jun 21	Wongan Hills Hote,Wo ngan Hills AUS RETAIL PURCHASE 24/06 CARD NUMBER 552638XXXXXXXX238 1	131.56		4,942.32
25 Jun 21	Wongan Hills Hote,Wo ngan Hills AUS RETAIL PURCHASE 24/06 CARD NUMBER 552638XXXXXXXX238 1	28.34		4,970.66
26 Jun 21	AIRBNB * HM85SJKWF,S urry Hills AUS RETAIL PURCHASE 24/06 CARD NUMBER 552638XXXXXXXX706 1	358.14		5,328.80
26 Jun 21	AIRBNB * HMKBSTYXE,S urry Hills AUS RETAIL PURCHASE 24/06 CARD NUMBER 552638XXXXXXXX706 1	179.07		5,507.87
27 Jun 21	CAFE OF NOTE, WONGAN HILLS AUS RETAIL PURCHASE 25/06 CARD NUMBER 552638XXXXXXXX238 1	20.00		5,527.87
29 Jun 21	CARD FEE 5 @ \$4.00	20.00		5,547.87
30 Jun 21	BP KULIN OPT, KULIN AUS RETAIL PURCHASE 25/06 CARD NUMBER 552638XXXXXXXX706 1	50.00		5,597.87
Transaction totals / Closing balance		\$5,777.87	\$3,864.08	\$5,597.87

**AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.**

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (Additional charges may apply for cash transactions.)

Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 June 2021

Presented to Ordinary Council Meeting

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Statement of Financial Position

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Note 2 Rating Information

Note 3 Asset Information

Note 4 Reserve Information

Note 5 Grants Information

Note 6 Borrowings

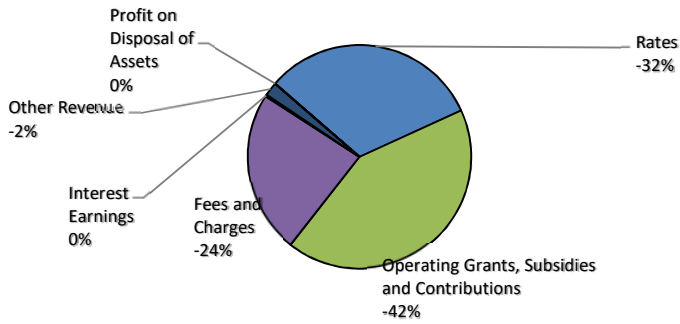
Note 7 Major Variances

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

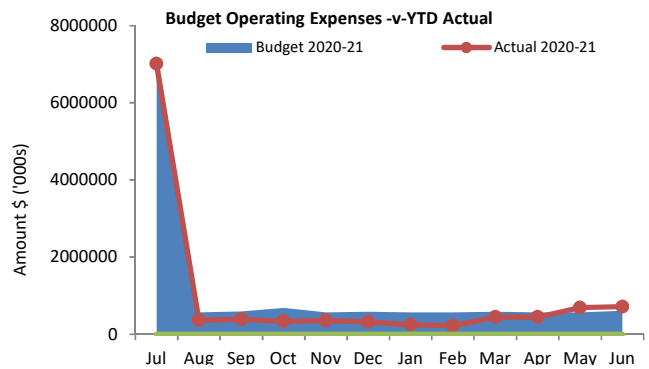
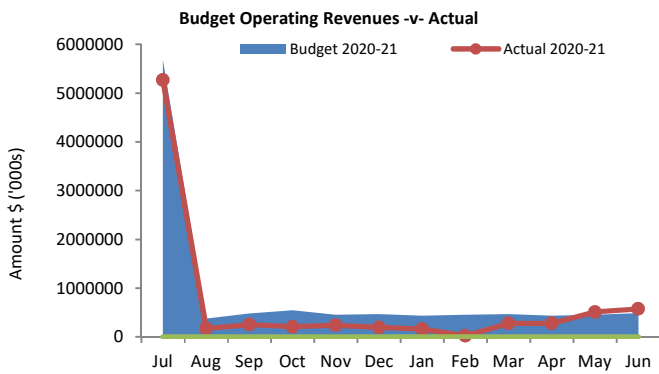
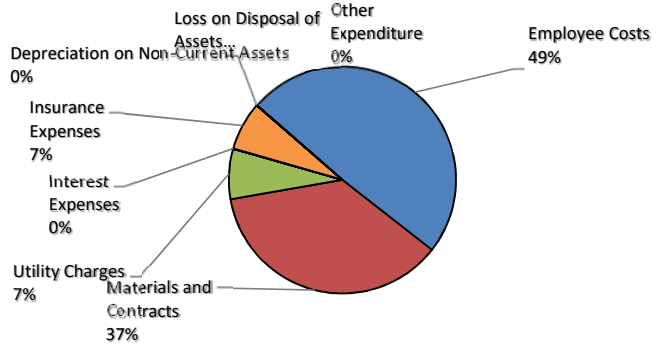
Shire of Kulin
SUMMARY INFORMATION - GRAPHS
 For the period ended 30 June 2021

OPERATING ACTIVITIES

OPERATING REVENUE

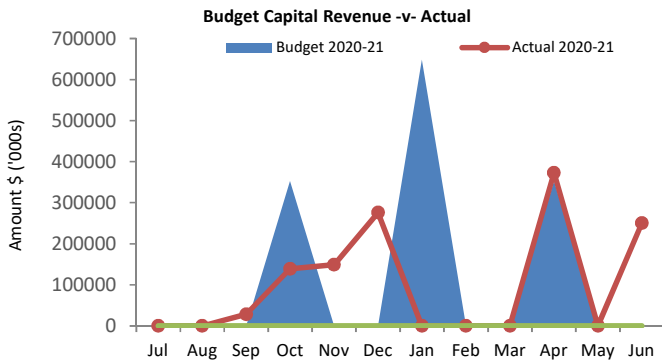


OPERATING EXPENSES

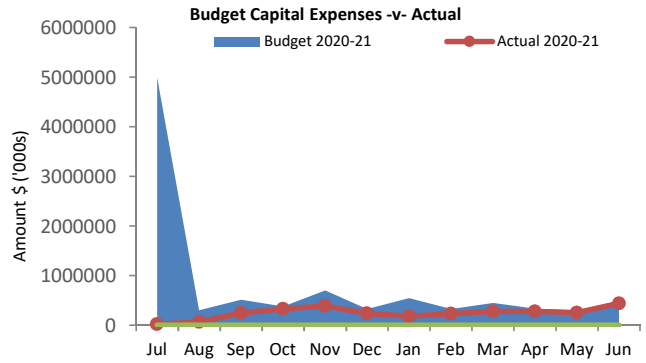


INVESTING ACTIVITIES

CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 30 June 2021

	Ref Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	
Opening Funding Surplus(Deficit)	1(a)	1,655,128	1,655,128	1,657,227	2,099	0%	
Operating Revenues							
General Purpose Funding		1,717,020	1,717,020	2,860,457	1,143,437	40%	▲
General Purpose Funding - Rates	2	2,028,931	2,028,931	2,035,401	6,470	0%	
Governance		17,970	17,970	63,804	45,834	72%	▲
Law, Order and Public Safety		33,400	33,400	33,928	528	2%	
Health		0	0	19,070	19,070	100%	▲
Education and Welfare		270,440	270,440	222,062	(48,378)	(22%)	▼
Housing		108,282	108,282	100,819	(7,463)	(7%)	
Community Amenities		101,224	101,224	103,432	2,208	2%	
Recreation and Culture		214,449	214,449	255,559	41,110	16%	▲
Transport		257,681	257,681	265,135	7,454	0%	
Economic Services		1,235,800	1,235,800	1,083,212	(152,588)	(14%)	▼
Other Property and Services		120,864	120,864	169,771	48,906	29%	▲
Total (Excluding Rates)		6,106,061	6,106,062	7,212,650	1,106,588		
Operating Expense							
General Purpose Funding		(96,808)	(96,808)	(90,383)	(6,425)	(7%)	
Governance		(219,077)	(219,077)	(242,655)	23,577	10%	
Law, Order and Public Safety		(151,392)	(151,392)	(157,085)	5,693	4%	
Health		(120,039)	(120,039)	(90,339)	(29,700)	(33%)	▼
Education and Welfare		(323,674)	(323,674)	(319,274)	(4,401)	(1%)	
Housing		(263,405)	(263,405)	(174,103)	(89,302)	(51%)	▼
Community Amenities		(377,752)	(377,752)	(360,127)	(17,625)	(5%)	
Recreation and Culture		(1,231,739)	(1,231,740)	(1,205,955)	(25,785)	(2%)	
Transport		(3,382,226)	(3,382,226)	(3,483,129)	100,903	3%	
Economic Services		(1,101,998)	(1,101,998)	(1,161,396)	59,398	5%	
Other Property and Services		(93,007)	(93,007)	32,757	(125,764)	384%	
Total		(7,361,116)	(7,361,117)	(7,251,687)	(109,430)		
Funding Balance Adjustment							
Add back Depreciation	3(c)	3,175,584	3,175,584	2,701,875	(473,709)	-18%	▼
Adjust (Profit)/Loss on Asset Disposal	3(b)	(43,746)	(43,746)	33,617	77,363	230%	▲
Adjust Provisions and Accruals		0	0	(18,025)	(18,025)	-100%	▲
Total Adjustments		3,131,838	3,131,838	2,717,468	582,787		
Investing Activities							
Proceeds from Capital Grants	5	1,504,000	1,504,000	1,301,369	(202,631)	-16%	▼
Proceeds from disposal of assets	3(b)	171,000	171,000	214,386	43,386	20%	▲
Payments for property, plant and equipment and infrastructure	3(a)	(4,991,340)	(4,991,340)	(3,915,985)	(1,075,355)	-27%	▼
		(3,316,340)	(3,316,340)	(2,400,230)			
Financing Activities							
Transfer from reserves	4	218,327	218,327	58,723	159,604	73%	▲
Repayment of debentures	6	(90,511)	(90,511)	(90,511)	0	0%	
Transfer to reserves	4	(316,263)	(316,263)	(310,948)	(5,315)	2%	
		(188,447)	(188,447)	(342,736)			
Closing Funding Surplus(Deficit)	1(a)	27,124	27,124	1,592,692			

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 30 June 2021

Description	Balance 30 June 2020 \$	Movement \$	Total Actual 30-Jun-21 \$
CURRENT ASSETS			
Cash at Bank	1,983,660	354,067	2,337,727
Cash at Bank Reserves & Restricted Funds	1,871,837	251,104	2,124,061
Sundry Debtors	265,734	58,567	329,951
Sundry Debtors - Rates	54,423	(5,664)	48,759
Accrued Interest	3,007	(3,007)	0
Stock on hand	52,446	8,264	60,710
TOTAL CURRENT ASSETS	4,231,106	663,332	4,901,209
CURRENT LIABILITIES			
Contract Liabilities	0		(258,166)
Sundry Creditors	(196,709)	(217,800)	(416,729)
Accruals	(276,683)	59,502	(217,181)
LSL - Current	(217,364)	(45,448)	(262,812)
GST Clearing Account	(11,443)	(10,324)	(21,767)
Loan Commitment - Current	(90,511)	(2,791)	(93,302)
ESL Collection	3,937	(429)	3,509
Rates Paid in Advance	(3,781)	(9,749)	(13,530)
TOTAL CURRENT LIABILITIES	(792,554)	(227,039)	(1,279,977)
NET CURRENT ASSETS	3,438,553	436,294	3,621,232
NON-CURRENT ASSETS			
Land & Buildings	21,065,490	(474,741)	20,913,114
Construction other than Buildings	325,900	(4,565)	415,955
Plant & Equipment	3,070,738	53,063	3,146,173
Furniture & Equipment	141,596	48,748	190,344
Motor Vehicles	1,465,714	(113,216)	1,352,498
Infrastructure	107,273,928	(833,564)	108,287,029
Shares - Kulin (Bendigo) Bank	5,000	0	5,000
Units Held - Local Government House Trust	71,221	0	71,221
TOTAL NON-CURRENT ASSETS	133,419,587	(1,319,915)	134,385,694
NON CURRENT LIABILITIES			
Loan Liability Non Current	(1,073,183)	93,302	(979,881)
Lsl Accrual - Non Current	(74,878)	18,025	(56,853)
TOTAL NON-CURRENT LIABILITIES	(1,148,061)	113,547	(1,034,514)
NET ASSETS	135,710,078	(770,074)	136,972,412
TOTAL ACCUMULATED RESERVES	1,871,837	252,225	2,124,061
Asset Revaluation - Infrastructure	80,027,800	0	80,027,800
Asset Revaluation - Property, Plant & Equipment	1,851,617	0	1,851,617
Asset Revaluation - Land & Buildings	11,639,170	0	11,639,170
Accumulated Surplus	40,319,655	1,262,333	41,581,988
TOTAL ACCUMULATED SURPLUS	133,838,241	(252,225)	134,848,350
TOTAL EQUITY	135,710,078	0	136,972,411

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2021

Note 1(a) - Net Current Assets Composition

	Budget Last Year Closing 30-Jun-20	Actual Last Year Closing 30-Jun-20	Year to Date 30-Jun-21
Current Assets			
Cash and Cash Equivalents	4,010,595	3,855,497	4,461,788
Accounts Receivable - Rates	69,220	54,579	38,738
Accounts Receivable - Sundry	271,384	265,734	329,951
Inventories	59,377	52,446	60,710
Other	3,007	3,007	0
Less: Current Liabilities			
Contract Liabilities	0	0	(258,166)
Sundry Creditors	(372,755)	(197,359)	(413,962)
Payroll Accruals	(86,562)	(106,150)	(30,895)
Provision for Annual Leave	(169,883)	(169,883)	(186,833)
Provision for Long Service Leave (Current)	(217,364)	(217,364)	(262,812)
ATO Liability	(17,828)	(11,443)	(21,767)
Borrowings (Current)	(90,511)	(90,511)	(93,302)
Adjustments to Current Assets			
Less: Reserves (Restricted Cash)	(1,871,837)	(1,871,837)	(2,124,061)
Add: Borrowings (Current)	90,511	90,511	93,302
Closing funding surplus/(deficit)	1,677,353	1,657,227	1,592,691

Current And Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Note 1(b) - Banking Information

	General Ledger Balance 30-Jun-21	Bank Statement Balance 30-Jun-21
Cash at Bank - Unrestricted		
Municipal Funds	1,132,440	1,145,233
Freebairn Recreation Centre	182,289	182,329
Investments	1,019,403	1,019,403
Till Float	3,095	3,400
Petty Cash	500	500
	2,337,727	2,350,866
Cash at Bank - Restricted		
Reserve Funds	2,124,061	2,124,061
	2,124,061	2,124,061

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2021

Note 2 - Rating information

Rate Type	Rate in \$	Number of properties	Rateable Value	Budgeted Rate Revenue	Actual Rate Revenue
General Rate					
Gross Rental Value					
Residential	0.10187	134	1,189,708	121,196	121,146
Industrial	0.10187	13	116,376	11,855	11,855
Commercial	0.10187	28	447,448	45,582	45,582
Rural	0.10187	11	88,608	9,026	9,026
Unimproved Value					
Rural	0.01049	347	180,837,500	1,896,713	1,898,841
Mining	0.01049	0	-	-	-
Sub-total		533	182,679,640	2,084,371	2,086,450
Minimum Payment					
Gross Rental Value					
Residential	443.89	10	4,160	4,439	4,439
Industrial	443.89	5	9,736	2,219	2,219
Commercial	443.89	4	8,600	1,776	1,776
Rural	443.89	7	12,795	3,107	3,107
Unimproved Value					
Rural	443.89	9	235,700	3,995	3,995
Mining	443.89	21	213,553	9,322	9,322
Sub-total		56	484,544	24,858	24,858
		589	183,164,184	2,109,229	2,111,308
Discount				(91,000)	(89,721)
Concessions/Write-offs				(13,000)	(9,887)
Total raised from general rates				2,005,229	2,011,700
Ex-Gratia Rates				23,701	23,701
Total Rates				2,028,930	2,035,401

All land (other than exempt land) in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kulin.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2021

Note 3 - Asset information

Note 3(a) - Asset Acquisitions

Description	YTD			Category	Renewal/	New Asset
	Budget	Budget	YTD Actual		Replace	
Server Equipment Replacement	47,732	47,732	56,832	F&E	Y	
Old Administration Building	13,500	13,500	-	F&E	Y	
Main Street CCTV	75,000	75,000	82,176	OC		Y
KCCC Shade Sail	-	-	4,360	F&E	Y	
Johnston Street Unit Housing Upgrade	-	-	14,431	L&B	Y	
5 Bowey Way Housing Upgrade	-	-	100,660	L&B	Y	
38 Day Street Housing Upgrade	-	-	21,170	L&B	Y	
Cemetery Entrance Upgrade	15,098	15,098	12,443	OC	Y	
Aquatic Centre Recreation Improvements	135,000	-	-	Inf	Y	
Aquatic Centre Infr & Equip Improvements	83,000	218,000	182,997	L&B	Y	
Freebairn Rec Centre Surface Replacement	250,000	250,000	-	L&B	Y	
Freebairn Rec Centre Equip Improvements	30,000	30,000	22,373	P&E		Y
Oval Irrigation Upgrade	160,000	160,000	153,260	Inf	Y	
Town Playground Sofffall Replacement	50,000	50,000	53,058	L&B	Y	
Lowloader	125,000	125,000	133,424	P&E	Y	
Side Tipper Trailer	120,000	120,000	98,145	P&E	Y	
Tractor	55,000	55,000	55,000	P&E	Y	
Mini Excavator	45,000	45,000	47,570	P&E		Y
Plant Trailer	11,000	11,000	8,330	P&E		Y
Miscellaneous Plant (inc EWP trial)	20,000	20,000	3,510	P&E		Y
Toyota Prado (CEO)	55,000	55,000	-	MV	Y	
Toyota Prado (WM)	55,000	55,000	58,757	MV	Y	
Isuzu 3T Tipper	66,000	66,000	-	MV	Y	
4x2 Utility (No Trade)	25,000	25,000	32,832	MV		Y
Holt Rock Depot Improvements	24,706	24,706	28,087	L&B	Y	
RRG Road Construction	626,271	626,271	569,468	Inf	Y	
R2R Road Construction	426,344	426,344	652,820	Inf	Y	
BS Road Construction	802,786	802,786	155,575	Inf	Y	
WSFN Road Construction	-	-	110,994	Inf	Y	
HSVPP Road Construction	-	-	607,110	Inf	Y	
Own Resource Road Construction	890,628	890,628	280,731	Inf	Y	
Drainage Improvements (High Street)	147,884	147,884	-	Inf	Y	
Footpath Construction	150,891	150,891	192,540	Inf		Y
Pingaring Dam	30,500	30,500	19,314	Inf		Y
Youth Precinct	330,000	330,000	158,017	OC		Y
Water Infrastructure	92,000	92,000	-	Inf		Y
Caravan Park Disabled Ablutions	33,000	33,000	-	L&B	Y	
	4,991,340	4,991,340	3,915,985			

Note 3(b) - Disposal of Assets

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds on Sale	Profit/Loss on Sale	Net Book Value	Proceeds on Sale	Profit/Loss on Sale
PPE74 - Roadwest Lowloader	10,000	25,000	(15,000)	-	-	-
PPE114 - Haulmore S/Tipper	8,502	20,000	(11,498)	-	-	-
PPE18 - New Holland Tractor	12,752	20,000	(7,248)	-	-	-
PMV37 - Isuzu 3T Tipper	6,000	16,000	(10,000)	-	-	-
PMV27 - Toyota Prado (CEO)	44,000	45,000	(1,000)	-	-	-
PMV30 - Toyota Prado (WM)	46,000	45,000	1,000	-	-	-
	127,254	171,000	(43,746)	-	-	-

Note 3(c) - Depreciation

Description	Depreciation Expense			Asset Sustainability Ratio	
	YTD			Budget	Actual
	Budget	Budget	YTD Actual		
Furniture & Equipment	9,942	9,942	0	6.16	0
Land & Buildings	461,285	461,285	0	0.78	0
Motor Vehicles	72,100	72,100	0	2.44	0
Construction Other than Buildings	15,205	15,205	0	0.99	0
Plant & Equipment	366,115	366,115	0	0.82	0
Infrastructure	2,250,937	2,250,937	0	1.45	0
	3,175,584	3,175,584	-	1.57	-

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2021

Note 4 - Cash Backed Reserves

Reserve	Budget				Actual				
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance	
Leave	361,521	28,150	-	389,671	361,521	27,049	-	388,570	
Plant	397,979	53,600	-	451,579	397,979	152,367	-	550,346	
Building	248,034	87,250	-	335,284	248,034	86,469	-	334,503	
Admin Equipment	76,640	675	47,732	29,583	76,640	404	47,723	29,321	
Natural Disaster	142,362	1,260	20,000	123,622	142,362	811	-	143,173	
Joint Venture Housing	75,946	675	-	76,621	75,946	432	-	76,378	
FRC Surface & Equipment	141,595	600	139,595	2,600	141,595	40,988	-	182,583	
Medical Services	114,998	1,035	-	116,033	114,998	664	-	115,662	
Fuel Facility	81,814	720	-	82,534	81,814	457	-	82,271	
Sportsperson Scholarship	13,625	108	-	13,733	13,625	78	-	13,703	
Freebairn Rec Centre	217,323	1,935	11,000	208,258	217,323	1,230	11,000	207,553	
Short Stay Accommodation	-	140,255	-	140,255	-	-	-	-	
	1,871,837	316,263	218,327	1,969,773	1,871,837	310,948	-	58,723	2,124,062

Reserve Details	Reserve Details	Anticipated Use Date	Informal Min.	Informal Max.
Leave	To fund employee long service and annual leave entitlements	-	-	As req
Plant	To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve.	-	350,000	-
Building	To fund the development of future housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To fund the LG contribution as specified through the WANDRRA guidelines and other natural disaster recovery expenditure.	-	100,000	-
Joint Venture Housing	A maintenance reserve to fund the long term maintenance of each Joint Venture Housing arrangement.	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary.	-	-	-
Medical Services	To fund the recruitment and provision of medical services in the future. Difference between the budgeted and actual expenditure is	-	100,000	150,000
Fuel Facility	To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve.	-	75,000	200,000
Sportsperson Scholarship	To fund the development of local sportspersons.	-	-	15,000
Freebairn Rec Centre	To fund maintenance and replacement of land and building assets at the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation	30/06/2022	-	250,000

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2021

Note 5 - Operating Grants

Grant Source	Purpose	YTD		YTD Actual
		Budget	Budget	
Grants Commission	Federal financial assistance grants	1,070,000	1,070,000	2,322,147
Local Roads & Community Infrastructure Program	Federal Government Stimulus	601,000	601,000	506,382
Department of Primary Industries & Regional Development	Regional Economic Development (RED)	30,000	-	-
Fire & Emergency Services	Emergency Services Levy Operating Grant	25,000	25,000	26,182
KCCC Sustainability Grant	Childcare Sustainability Grant	52,500	52,500	50,000
Main Roads	State Direct Grant (Untied Road Funding)	212,935	212,935	206,610
Department of Primary Industries & Regional Development	Community Resource Centre Funding	100,000	100,000	108,959
Department of Water	Drought Communities	590,000	590,000	200,000
		2,091,435	2,061,435	3,220,281

Capital Grants

Grant Source	Purpose	YTD		YTD Actual
		Budget	Budget	
Main Roads	Regional Road Group Road Construction	365,000	365,000	375,000
HVSPP	Heavy Vehicle Road Construction	-	-	220,000
WSFN	WSFN Road Construction	-	-	93,333
Department of Infrastructure	Roads to Recovery Road Construction	525,000	525,000	534,903
Main Roads	Black Spot Road Construction	524,000	524,000	78,133
Department of Water	Community Water Supply	90,000	-	-
		1,504,000	1,414,000	1,301,369

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2021

Note 6 - Borrowings

	Budget				Actual			
	Principal		Interest		Principal		Interest	
	Principal 01/07/2020	Repayment s	Principal 30/06/2020	Repayment s	Principal 01/07/2020	Repayment s	Principal 30/06/2020	Repayment s
Loan 1 Administration Building	1,164,231	90,511	1,073,720	42,895	1,164,231	90,511	1,073,720	-
	1,164,231	90,511	1,073,720	42,895	1,164,231	90,511	1,073,720	-

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2021

Note 7 - Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2020-21 year is \$5,000 or 10.00% whichever is the greater.

Revenue from operating activities	Var \$	Var %	Explanation
General purpose funding - other	1,143,437	40%	Below 10% threshold.
General purpose funding - rates	6,470	0%	Below 10% threshold
Governance	45,834	72%	Insurance rebates (30k) and reimbursement on completion of traineeship (10k) not budgeted for
Law, order and public safety	528	2%	Income from ESL grant higher than budgeted for due to reimbursement from overspends in previous years.
Health	19,070	100%	Below \$5,000
Education and welfare	(48,378)	-22%	Childcare centre fees below what was budgeted (43k), main issue in this area being that expenditure is close to what was budgeted for which is creating a deficit which is unbudgeted for. The budgeted deficit was \$2,200 and the deficit is currently \$46,300, costing the Council an additional \$44,100.
Housing	(7,463)	-7%	Below 10% threshold.
Community amenities	2,208	2%	Below \$5,000 & 10% threshold
Recreation and culture	41,110	16%	Income from aquatic centre entries (9k) and rec centre sales (14k) are higher than budgeted.
Transport	7,454	0%	Below 10% threshold
Economic services	(152,588)	-14%	\$400k of Drought communities income has been received however not recognised in financials until progress milestones achieved (budgeted to recognise \$295k in May). Fuel facility income (121k), Caravan Park (11k), CRC Operating Grant (6k) above budget.
Other property and services	48,906	29%	Private works income and workers compensation reimbursement (5k) higher than budgeted for (65k) Expenditure higher in line with the additional work compelled. Rental income for staff housing lower than what was budgeted for \$21k
Expenditure from operating activities	Var \$	Var %	Explanation
General purpose funding	(6,425)	-7%	Below 10% threshold
Governance	23,577	10%	Below 10% threshold
Law, order and public safety	5,693	4%	Below 10% threshold
Health	(29,700)	-33%	Expenditure on medical centre (38k), mosquito control (3k)
Education and welfare	(4,401)	-1%	Below \$5,000 & 10% threshold
Housing	(89,302)	-51%	Below 10% threshold
Community amenities	(17,625)	-5%	Below 10% threshold
Recreation and culture	(25,785)	-2%	Below 10% threshold
Transport	100,903	3%	Below 10% threshold
Economic services	59,398	5%	Below 10% threshold
Other property and services	(125,764)	384%	Expenditure on dep'n for plant is lower than what was budgeted and also lower than the value which is being allocated based on plant usage. The rates of dep'n costed to jobs needs to be adjusted as overall dep'n rates have been reduced in line with our asset management planning.
Investing activities	Var \$	Var %	Explanation
Proceeds from non-operating grants, subsidies and contributions	(202,631)	-16%	Capital grants have been received as expected in the budget. Some of these grants have not yet been recognised as income as construction milestones have not yet been met.
Proceeds from disposal of assets	43,386	20%	Differences between budgeted disposal value and actual disposal value, overall net changeover prices for P&E came in under budget.
Payments for property, plant and equipment and infrastructure	(1,075,355)	-27%	Timing differences, projects to be completed in the 21/22 financial year.
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	159,604	73%	Transfer from FRC Surface Replacement Reserve did not take place as courts were not resurfaced during the financial year, this project has been carried forward to 21/22 and is scheduled for Sep-Oct 2021
Repayment of debentures	0	0%	Below \$5,000 & 10% threshold
Transfer to reserves	(5,315)	2%	Budgeted transfers have taken place, YTD budget figures behind, timing issue.

SHIRE OF KULIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful.

SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,076,206	2,035,400	2,028,931
Operating grants, subsidies and contributions	9(a)	1,534,180	3,468,808	2,561,435
Fees and charges	8	1,322,391	1,526,555	1,344,079
Interest earnings	12(a)	14,642	19,723	33,420
Other revenue	12(b)	131,361	217,632	93,450
		5,078,780	7,268,118	6,061,315
Expenses				
Employee costs		(2,165,558)	(2,181,264)	(2,004,042)
Materials and contracts		(1,549,219)	(1,808,922)	(1,526,701)
Utility charges		(332,958)	(318,537)	(337,088)
Depreciation on non-current assets	5	(2,973,728)	(2,701,875)	(3,175,584)
Interest expenses	12(d)	(39,464)	(42,895)	(42,895)
Insurance expenses		(285,126)	(235,054)	(273,806)
		(7,346,053)	(7,288,547)	(7,360,116)
Subtotal		(2,267,273)	(20,429)	(1,298,801)
Non-operating grants, subsidies and contributions	9(b)	5,883,701	1,391,369	1,504,000
Profit on asset disposals	4(b)	88,376	34,049	44,746
Loss on asset disposals	4(b)	(88,924)	(67,666)	(1,000)
		5,883,153	1,357,752	1,547,746
Net result		3,615,880	1,337,323	248,945
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,615,880	1,337,323	248,945

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF KULIN

FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Kulin controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY REPORTING PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		43,961	58,280	16,970
General purpose funding		3,053,447	4,985,370	3,745,951
Law, order, public safety		40,400	33,928	33,400
Health		0	19,070	0
Education and welfare		240,500	222,062	270,440
Housing		110,298	100,819	108,282
Community amenities		101,224	103,432	101,224
Recreation and culture		219,999	255,559	214,449
Transport		403,180	236,610	213,935
Economic services		744,440	1,083,212	1,235,800
Other property and services		121,330	169,764	120,866
		5,078,779	7,268,106	6,061,317
Expenses excluding finance costs	4(a),5,12(c)(e)(f)			
Governance		(212,839)	(199,760)	(176,182)
General purpose funding		(107,884)	(179,895)	(96,808)
Law, order, public safety		(152,521)	(157,085)	(151,392)
Health		(122,525)	(90,339)	(120,039)
Education and welfare		(321,635)	(319,274)	(323,674)
Housing		(232,703)	(115,105)	(263,405)
Community amenities		(367,345)	(360,127)	(377,752)
Recreation and culture		(1,318,671)	(1,205,955)	(1,231,740)
Transport		(3,287,908)	(3,489,461)	(3,382,226)
Economic services		(1,104,365)	(1,161,396)	(1,100,998)
Other property and services		(78,192)	32,757	(93,007)
		(7,306,588)	(7,245,640)	(7,317,223)
Finance costs	7,6(a),12(d)			
Governance		(39,464)	(42,895)	(42,895)
		(39,464)	(42,895)	(42,895)
Subtotal		(2,267,273)	(20,429)	(1,298,801)
Non-operating grants, subsidies and contributions	9(b)	5,883,701	1,391,369	1,504,000
Profit on disposal of assets	4(b)	88,376	34,049	44,746
(Loss) on disposal of assets	4(b)	(88,924)	(67,666)	(1,000)
		5,883,153	1,357,752	1,547,746
Net result		3,615,880	1,337,323	248,945
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,615,880	1,337,323	248,945

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF KULIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,076,206	2,047,124	2,033,930
Operating grants, subsidies and contributions		1,366,014	3,580,174	2,711,435
Fees and charges		1,322,391	1,526,555	1,344,079
Interest received		14,642	19,723	33,420
Goods and services tax received		0	(21,403)	0
Other revenue		131,361	217,632	92,051
		4,910,614	7,369,805	6,214,915
Payments				
Employee costs		(2,165,558)	(2,108,462)	(2,006,728)
Materials and contracts		(1,549,219)	(1,659,641)	(1,517,972)
Utility charges		(332,958)	(318,537)	(337,088)
Interest expenses		(39,464)	(42,895)	(45,038)
Insurance paid		(285,126)	(235,054)	(273,806)
		(4,372,325)	(4,364,589)	(4,180,632)
Net cash provided by (used in) operating activities	3	538,289	3,005,216	2,034,283
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(3,384,748)	(1,174,172)	(889,036)
Payments for construction of infrastructure	4(a)	(5,333,339)	(2,741,812)	(4,102,304)
Non-operating grants, subsidies and contributions	9(b)	5,883,701	1,391,369	1,504,000
Proceeds from sale of plant and equipment	4(b)	324,000	214,385	171,000
Net cash provided by (used in) investing activities		(2,510,386)	(2,310,230)	(3,316,340)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(93,302)	(90,511)	(90,511)
Net cash provided by (used in) financing activities		187,298	(342,735)	(188,447)
Net increase (decrease) in cash held		(1,784,799)	352,251	(1,470,504)
Cash at beginning of year		2,335,912	1,983,661	2,138,758
Cash and cash equivalents at the end of the year	3	551,113	2,335,912	668,254

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF KULIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	1,667,682	1,657,227	1,655,128
		1,667,682	1,657,227	1,655,128
Revenue from operating activities (excluding rates)				
Governance		43,961	63,804	17,970
General purpose funding		977,241	2,949,970	1,717,020
Law, order, public safety		40,400	33,928	33,400
Health		0	19,070	0
Education and welfare		240,500	222,062	270,440
Housing		110,298	100,819	108,282
Community amenities		101,224	103,432	101,224
Recreation and culture		219,999	255,559	214,449
Transport		491,556	265,135	257,681
Economic services		744,440	1,083,212	1,235,800
Other property and services		121,330	169,764	120,866
		3,090,949	5,266,755	4,077,132
Expenditure from operating activities				
Governance		(252,303)	(242,655)	(219,077)
General purpose funding		(107,884)	(179,895)	(96,808)
Law, order, public safety		(152,521)	(157,085)	(151,392)
Health		(122,525)	(90,339)	(120,039)
Education and welfare		(321,635)	(319,274)	(323,674)
Housing		(232,703)	(174,103)	(263,405)
Community amenities		(367,345)	(360,127)	(377,752)
Recreation and culture		(1,318,671)	(1,205,955)	(1,231,740)
Transport		(3,376,832)	(3,498,129)	(3,383,226)
Economic services		(1,104,365)	(1,161,396)	(1,100,998)
Other property and services		(78,192)	32,757	(93,007)
		(7,434,976)	(7,356,201)	(7,361,118)
Non-cash amounts excluded from operating activities	2(b)	2,974,276	2,717,467	3,131,838
Amount attributable to operating activities		297,931	2,285,248	1,502,980
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		5,883,701	1,391,369	1,504,000
Payments for property, plant and equipment	4(a)	(3,384,748)	(1,174,172)	(889,036)
Payments for construction of infrastructure	4(a)	(5,333,339)	(2,741,812)	(4,102,304)
Proceeds from disposal of assets	4(b)	324,000	214,385	171,000
		(2,510,386)	(2,310,230)	(3,316,340)
Amount attributable to investing activities		(2,510,386)	(2,310,230)	(3,316,340)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(93,302)	(90,511)	(90,511)
Transfers to cash backed reserves (restricted assets)	7(a)	(279,400)	(310,948)	(316,263)
Transfers from cash backed reserves (restricted assets)	7(a)	560,000	58,723	218,327
Amount attributable to financing activities		187,298	(342,736)	(188,447)
Budgeted deficiency before imposition of general rates		(2,025,157)	(367,718)	(2,001,807)
Estimated amount to be raised from general rates	1	2,076,206	2,035,400	2,028,931
Net current assets at end of financial year - surplus/(deficit)	2(a)	51,049	1,667,682	27,124

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF KULIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,667,682	1,657,227	1,655,128
		1,667,682	1,657,227	1,655,128
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9(a)	1,534,180	3,468,808	2,561,435
Fees and charges	8	1,322,391	1,526,555	1,344,079
Interest earnings	12(a)	14,642	19,723	33,420
Other revenue	12(b)	131,361	217,632	93,450
Profit on asset disposals	4(b)	88,376	34,049	44,746
		3,090,950	5,266,767	4,077,130
Expenditure from operating activities				
Employee costs		(2,165,558)	(2,181,264)	(2,004,042)
Materials and contracts		(1,549,219)	(1,808,922)	(1,526,701)
Utility charges		(332,958)	(318,537)	(337,088)
Depreciation on non-current assets	5	(2,973,728)	(2,701,875)	(3,175,584)
Interest expenses	12(d)	(39,464)	(42,895)	(42,895)
Insurance expenses		(285,126)	(235,054)	(273,806)
Loss on asset disposals	4(b)	(88,924)	(67,666)	(1,000)
		(7,434,977)	(7,356,213)	(7,361,116)
Non-cash amounts excluded from operating activities	2(b)	2,974,276	2,717,467	3,131,838
Amount attributable to operating activities		297,931	2,285,248	1,502,980
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	5,883,701	1,391,369	1,504,000
Payments for property, plant and equipment	4(a)	(3,384,748)	(1,174,172)	(889,036)
Payments for construction of infrastructure	4(a)	(5,333,339)	(2,741,812)	(4,102,304)
Proceeds from disposal of assets	4(b)	324,000	214,385	171,000
Amount attributable to investing activities		(2,510,386)	(2,310,230)	(3,316,340)
Amount attributable to investing activities		(2,510,386)	(2,310,230)	(3,316,340)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(93,302)	(90,511)	(90,511)
Transfers to cash backed reserves (restricted assets)	7(a)	(279,400)	(310,948)	(316,263)
Transfers from cash backed reserves (restricted assets)	7(a)	560,000	58,723	218,327
Amount attributable to financing activities		187,298	(342,736)	(188,447)
Budgeted deficiency before general rates		(2,025,157)	(367,718)	(2,001,807)
Estimated amount to be raised from general rates	1(a)	2,076,206	2,035,400	2,028,931
Net current assets at end of financial year - surplus/(deficit)	2	51,049	1,667,682	27,124

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential	0.10657	137	1,220,492	130,068	0	0	130,068	121,146	121,196
Industrial	0.10657	13	116,376	12,402	0	0	12,402	11,855	11,855
Commercial	0.10657	28	447,448	47,685	0	0	47,685	45,582	45,582
Rural	0.10657	11	88,608	9,443	0	0	9,443	9,026	9,026
Unimproved valuations									
Rural	0.00961	342	200,408,000	1,925,921	0	0	1,925,921	1,898,841	1,896,713
Mining	0.00961	1	56,767	546	0	0	546	0	0
Sub-Totals		532	202,337,691	2,126,065	0	0	2,126,065	2,086,450	2,084,372
Minimum									
Minimum payment									
\$									
Gross rental valuations									
Residential	466.08	8	3,955	3,729	0	0	3,729	4,439	4,439
Industrial	466.08	5	9,736	2,330	0	0	2,330	2,219	2,219
Commercial	466.08	4	8,600	1,864	0	0	1,864	1,776	1,776
Rural	466.08	7	12,795	3,263	0	0	3,263	3,107	3,107
Unimproved valuations									
Rural	466.08	14	439,800	6,525	0	0	6,525	3,995	3,995
Mining	466.08	26	255,008	12,118	0	0	12,118	9,322	9,322
Sub-Totals		64	729,894	29,829	0	0	29,829	24,858	24,858
		596	203,067,585	2,155,894	0	0	2,155,894	2,111,308	2,109,230
Discounts (Refer note 1(c))							(93,000)	(89,721)	(91,000)
Concessions (Refer note 1(d))							(11,100)	(9,888)	(13,000)
Total amount raised from general rates							2,051,794	2,011,699	2,005,230
Ex gratia rates							24,412	23,701	23,701
Total rates							2,076,206	2,035,400	2,028,931

All land (other than exempt land) in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kulin.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	24th September 2021	0	3.0%	7.0%
Option two				
First instalment	24th September 2021	0	3.0%	7.0%
Second instalment	21st January 2022	7	3.0%	7.0%
Option three				
First instalment	24th September 2021	0	3.0%	7.0%
Second instalment	26th November 2021	7	3.0%	7.0%
Third instalment	21st January 2022	7	3.0%	7.0%
Fourth instalment	25th March 2022	7	3.0%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	500	497	500
Instalment plan interest earned	742	734	750
Unpaid rates and service charge interest earned	3,500	3,707	4,002
	<u>4,742</u>	<u>4,938</u>	<u>5,252</u>

SHIRE OF KULIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

1. RATES (CONTINUED)

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Early payment discount	5.0%	0	\$ 93,000	\$ 89,721	\$ 91,000	Pay before the due date
			93,000	89,721	91,000	

(d) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Kulin Masonic Hall	"Concession"	100.0%		\$ 500	\$ 0	\$ 0	On Application	
Kulin Retirement Homes	"Concession"	100.0%		10,000	9,853	13,000	On Application	
Small value write offs	"Concession"			600	35	0	During EOM procedures	
				11,100	9,888	13,000		

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

2. NET CURRENT ASSETS

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Note	30 June 2022	30 June 2021	30 June 2021
	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	3 551,113	2,077,746	668,254
Cash and cash equivalents - restricted	3 0	258,166	1,967,773
Financial assets - restricted	3 1,843,461	2,124,061	0
Receivables	445,836	445,836	240,865
Contract assets	0	90,000	
Inventories	60,711	60,711	41,876
	2,902,927	5,058,326	2,918,768
Less: current liabilities			
Trade and other payables	(558,772)	(558,772)	(536,624)
Contract liabilities	0	(258,166)	
Long term borrowings	6 (90,511)	(183,813)	
Employee provisions	(449,645)	(449,645)	(387,247)
	(1,098,928)	(1,450,396)	(923,871)
Net current assets	1,803,999	3,607,930	1,994,897
Less: Total adjustments to net current assets	2.(c) (1,752,950)	(1,940,248)	(1,967,773)
Net current assets used in the Rate Setting Statement	51,049	1,667,682	27,124

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Kulin becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The Shire of Kulin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Kulin contributes are defined contribution plans.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	551,113	2,335,912	668,254
Term deposits	0	0	1,967,773
Total cash and cash equivalents	551,113	2,335,912	2,636,027
Held as			
- Unrestricted cash and cash equivalents	551,113	2,077,746	668,254
- Restricted cash and cash equivalents	0	258,166	1,967,773
	551,113	2,335,912	2,636,027
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	0	258,166	1,967,773
- Restricted financial assets at amortised cost - term deposits	1,843,461	2,124,061	0
	1,843,461	2,382,227	1,967,773
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	1,843,461	2,124,061
Bank overdraft		0	0
Unspent borrowings	6(c)	0	0
Contract liabilities		0	258,166
Unspent non-operating grants, subsidies and contribution liabilities		0	0
Other provisions		0	0
		1,843,461	2,382,227
			1,967,773
Reconciliation of net cash provided by operating activities to net result			
Net result		3,615,880	1,337,323
Depreciation	5	2,973,728	2,701,875
(Profit)/loss on sale of asset	4(b)	548	33,617
Loss on revaluation of non current assets		0	0
(Increase)/decrease in receivables		0	(66,479)
(Increase)/decrease in contract assets		90,000	(90,000)
(Increase)/decrease in inventories		0	(8,265)
Increase/(decrease) in payables		0	185,975
Increase/(decrease) in contract liabilities		(258,166)	258,166
Increase/(decrease) in unspent non-operating grants		0	0
Increase/(decrease) in other provision		0	0
Increase/(decrease) in employee provisions		0	44,373
Non-operating grants, subsidies and contributions		(5,883,701)	(1,391,369)
Net cash from operating activities		538,289	3,005,216
			2,034,283

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program											2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised					15,000	512,687		565,000		258,898		1,351,585	404,763	96,206
Furniture and equipment	15,200											15,200	56,832	47,732
Plant and equipment							65,000	439,500	20,000			524,500	368,352	279,000
Construction other than Buildings			50,000				30,761		809,040			889,801	252,637	140,098
Motor Vehicles								603,662				603,662	91,588	326,000
	15,200	0	50,000	0	15,000	512,687	30,761	630,000	1,043,162	1,087,938	0	3,384,748	1,174,172	889,036
<i>Infrastructure</i>														
Infrastructure - roads									5,225,848			5,225,848	2,549,272	2,893,913
Infrastructure - footpaths									107,491			107,491	192,540	150,891
Infrastructure - recreation												0		122,500
Other infrastructure												0		935,000
	0	0	0	0	0	0	0	0	5,333,339	0	0	5,333,339	2,741,812	4,102,304
Total acquisitions	15,200	0	50,000	0	15,000	512,687	30,761	630,000	6,376,501	1,087,938	0	8,718,087	3,915,984	4,991,340

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance		0	0	0	44,476	50,000	5,524	0	44,000	45,000	1,000	0
Housing		0	0	0	93,256	34,258	0	(58,998)		0	0	0
Transport	324,548	324,000	88,376	(88,924)	110,270	130,127	28,525	(8,668)	83,254	126,000	43,746	(1,000)
	324,548	324,000	88,376	(88,924)	248,002	214,385	34,049	(67,666)	127,254	171,000	44,746	(1,000)
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised		0			93,256	34,258		(58,998)		0		
Plant and equipment	140,813	93,000	3,688	(51,501)	68,269	81,945	22,344	(8,668)	21,254	66,000	44,746	
Motor Vehicles	183,735	231,000	84,688	(37,423)	86,477	98,182	11,705		106,000	105,000		(1,000)
	324,548	324,000	88,377	(88,924)	248,002	214,385	34,049	(67,666)	127,254	171,000	44,746	(1,000)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Construction other than Buildings
Motor Vehicles
Other infrastructure

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
	23,141	25,214	48,636
	71,237	71,148	62,000
	0		500
	80	87	0
	32,071	32,031	42,331
	15,149	16,506	20,276
	273,121	272,921	405,856
	1,931,501	1,889,901	1,916,204
	103,101	112,348	102,500
	524,326	281,720	577,281
	2,973,728	2,701,875	3,175,584
	416,854	381,485	461,285
	8,830	8,084	9,942
	270,940	224,648	366,115
	4,944	4,565	15,205
	129,883	118,327	72,100
	2,142,278	1,964,768	2,250,937
	2,973,728	2,701,875	3,175,584

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Construction other than Buildings	
Motor Vehicles	
Infrastructure - footpaths	20 years
Infrastructure - recreation	80 years
Other infrastructure	30 to 75 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21	
				Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments		Principal 1 July 2020	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021		Actual Interest Repayments	Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																			
Administration Building	1	WA Treasury Corporation	3.1%	1,073,183	0	(93,302)	979,881	(39,464)	1,163,694	0	(90,511)	1,073,183	(42,895)	1,164,768	0	(90,511)	1,074,257	(42,895)	
				1,073,183	0	(93,302)	979,881	(39,464)	1,163,694	0	(90,511)	1,073,183	(42,895)	1,164,768	0	(90,511)	1,074,257	(42,895)	

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

Undrawn borrowing facilities

credit standby arrangements

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	1,000	5,598	1,000
Total amount of credit unused	11,000	15,598	11,000
Loan facilities			
Loan facilities in use at balance date	979,881	1,073,183	1,074,257

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
(a) Reserves cash backed - Leave reserve	\$ 388,570	\$ 1,164	\$	\$ 389,734	\$ 361,521	\$ 27,049	\$	\$ 388,570	\$ 361,521	\$ 28,150	\$	\$ 389,671
(b) Reserves cash backed - Plant	550,346	1,650	(200,000)	351,996	397,979	152,367		550,346	397,979	53,600		451,579
(c) Reserves cash backed - Building	334,503	1,000	(200,000)	135,503	248,034	86,469		334,503	248,034	87,250		335,284
(d) Reserves cash backed - Admin Equipment	29,321	88		29,409	76,640	404	(47,723)	29,321	76,640	675	(47,732)	29,583
(e) Reserves cash backed - Natural Disaster	143,172	430	(20,000)	123,602	142,361	811		143,172	142,362	1,260	(20,000)	123,622
(f) Reserves cash backed - Joint Venture Housing	76,378	230		76,608	75,946	432		76,378	75,946	675	0	76,621
(g) Reserves cash backed - FRC Surface & Equipment	182,583	548	(140,000)	43,131	141,595	40,988		182,583	139,595	600	(139,595)	600
(h) Reserves cash backed - Medical Services	115,662	344		116,006	114,998	664		115,662	114,998	1,035	0	116,033
(i) Reserves cash backed - Fuel Facility	82,271	282		82,553	81,814	457		82,271	81,814	720	0	82,534
(j) Reserves cash backed - Sportsperson Scholarship	13,702	42		13,744	13,624	78		13,702	13,625	108	0	13,733
(k) Reserves cash backed - Freebairn Recreation	207,553	622		208,175	217,323	1,230	(11,000)	207,553	217,323	1,935	(11,000)	208,258
(l) Reserves cash backed - Short Stay Accommodation	0	273,000		273,000	0			0	140,255			140,255
	2,124,061	279,400	(560,000)	1,843,461	1,871,836	310,948	(58,723)	2,124,061	1,869,837	316,263	(218,327)	1,967,773

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave reserve	NA	to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant	NA	to fund the purchase of plant
(c) Reserves cash backed - Building	NA	to fund the construction of staff housing
(d) Reserves cash backed - Admin Equipment	NA	to fund the purchase of administration equipment
(e) Reserves cash backed - Natural Disaster	NA	to assist in the funding of preparations following a natural disaster
(f) Reserves cash backed - Joint Venture Housing	NA	to fund the upkeep of JV housing with the Department of Housing
(g) Reserves cash backed - FRC Surface & Equipment	NA	to fund the replacement of equipment and court surface at the FRC
(h) Reserves cash backed - Medical Services	NA	to fund the recruitment of a local doctor
(i) Reserves cash backed - Fuel Facility	NA	to fund the replacement of the fuel facility
(j) Reserves cash backed - Sportsperson Scholarship	NA	to fund scholarships for local sportspersons
(k) Reserves cash backed - Freebairn Recreation	NA	to fund the ongoing asset management of the FRC
(l) Reserves cash backed - Short Stay Accommodation	30.06.2023	to fund the construction of short stay accommodation units at the caravan park

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	50	2,400	10,970
General purpose funding	2,100	11,455	2,100
Law, order, public safety	2,400	2,740	2,400
Health	0	590	0
Education and welfare	182,500	166,788	209,940
Housing	110,048	100,819	108,033
Community amenities	98,024	100,818	98,024
Recreation and culture	202,999	247,309	197,449
Economic services	643,440	770,980	634,800
Other property and services	80,830	122,655	80,364
	1,322,391	1,526,555	1,344,080

9. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance			0
General purpose funding	950,000	2,877,057	1,671,000
Law, order, public safety	32,000	26,182	25,000
Education and welfare	50,000	50,000	52,500
Housing			0
Community amenities			0
Recreation and culture			0
Transport	202,180	206,610	212,935
Economic services	300,000	308,959	600,000
Other property and services			0
	1,534,180	3,468,808	2,561,435

(b) Non-operating grants, subsidies and contributions

General purpose funding	1,544,591	0	0
Recreation and culture	130,000	0	0
Transport	3,909,110	1,391,369	1,414,000
Economic services	300,000	0	90,000
	5,883,701	1,391,369	1,504,000
Total grants, subsidies and contributions	7,417,881	4,860,177	4,065,435

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected members			
President's allowance	7,150	7,000	7,000
Deputy President's allowance	1,800	1,750	1,750
Meeting attendance fees	26,015	20,150	25,410
Travel and accommodation expenses	4,800	3,761	4,800
Total Elected Member Remuneration	39,765	32,661	38,960

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	6,400	10,974	16,668
- Other funds	4,000	4,308	12,000
Other interest revenue (refer note 1b)	4,242	4,441	4,752
	14,642	19,723	33,420

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at .

(b) Other revenue

Reimbursements and recoveries	131,361	217,632	93,450
	131,361	217,632	93,450

The net result includes as expenses

(c) Auditors remuneration

Audit services	30,000	29,000	29,000
	30,000	29,000	29,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	39,464	42,895	42,895
	39,464	42,895	42,895

(e) Write offs

General rate	11,100	9,885	13,000
	11,100	9,885	13,000

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 30 June 2021

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
GENERAL PURPOSE FUNDING						
Rates						
I030001	General Rate - GRV	187,659	187,659	199,150	11,491	6%
I030101	General Rate - UV	1,896,713	1,896,713	1,910,302	13,589	1%
I030105	Interim Rates - GRV/UV	0	0	1,856	1,856	
I030131	Minimum Rates- GRV	11,541	11,541	0	(11,541)	-100%
I030133	Minimum Rates - UV	13,317	13,317	0	(13,317)	-100%
I030140	Interest on Instalments	750	750	734	(16)	-2%
I030141	PENALTY INTEREST	4,002	4,002	3,707	(295)	-7%
I030142	Admin Charge for Instalments	500	500	497	(3)	-1%
I030150	EX GRATIA RATES	23,701	23,701	23,701	0	0%
I030160	Information & Search Fees	1,600	1,600	2,848	1,248	78%
I030170	LEGAL FEES RECOVERED	4,000	4,000	6,706	2,706	68%
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	6,500	2,155	(4,345)	-67%
	Total Revenue	2,150,283	2,150,283	2,151,655	1,372	0.06%
E030100	Discount Allowed on Rates	91,000	91,000	89,721	1,279	-1%
E030110	RATES WRITTEN OFF	13,000	13,000	9,887	3,113	-24%
E030115	DOUBTFUL DEBTS EXPENSE RATES	0	0	4,118	(4,118)	
E030130	TITLE SEARCHES	660	660	0	660	-100%
E030140	Valuation Expenses	7,500	7,500	8,691	(1,191)	16%
E030150	Printing & Stationery	1,200	1,200	137	1,063	-89%
E030999	General Admin Allocated	45,314	45,314	39,154	6,160	-14%
	Total Expenditure	158,674	158,674	151,708	6,966	
	Sub-total Rates	(1,991,609)	(1,991,609)	(1,999,947)	8,338	
General Purpose Grants						
I031100	Grants Commission	1,070,000	1,070,000	2,322,147	1,252,147	117%
I031102	LRCIP GRANT	601,000	601,000	506,382	(94,618)	-16%
	Total Revenue	1,671,000	1,671,000	2,828,529	1,157,529	69%
E031999	General Admin Allocated	0	0	587	(587)	
	Total Expenditure	0	0	587	(587)	
	Sub-total General Purpose Grants	(1,671,000)	(1,671,000)	(2,827,942)	1,156,942	
General Financing						
I032100	Interest on Municipal	12,000	12,000	4,308	(7,692)	-64%
I032110	INTEREST ON PLANT RESERVE	3,600	3,600	2,367	(1,233)	-34%
I032120	Interest on LSL & AL Reserve	3,150	3,150	2,075	(1,075)	-34%
I032130	INTEREST ON BUILDING RESERVE	2,250	2,250	1,469	(781)	-35%
I032140	Interest on Admin Equip Reserv	675	675	404	(271)	-40%
I032150	Interest on Freebairn Recreation Centre Reserve	1,935	1,935	1,230	(705)	-36%
I032160	Interest on Joint Venture Reserve	675	675	432	(243)	-36%
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	1,260	1,260	988	(272)	-22%
I032180	INTEREST ON NATURAL DISASTER RESERVE	1,260	1,260	811	(449)	-36%
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	108	108	78	(30)	-28%
I032198	INTEREST ON FUEL FACILITY RESERVE	720	720	457	(263)	-37%
I032197	INTEREST ON MEDICAL SERVICES RESERVE	1,035	1,035	664	(371)	-36%
	Total Revenue	28,668	28,668	15,282	(12,751)	
E032100	BANK CHARGES	3,000	3,000	4,034	(1,034)	34%
E032150	Interest	1,500	1,500	1,837	(337)	22%
E032999	General Admin Allocated	37,634	37,634	31,824	5,810	-15%
	Total Expenditure	42,134	42,134	37,695	4,439	
	Sub-total General Financing	13,466	13,466	22,413	(8,313)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
TOTAL GENERAL PURPOSE FUNDING		(3,649,143)	(3,649,143)	(4,805,476)	1,156,967	
GOVERNANCE						
Members of Council						
I041050	REBATES RECEIVED	5,000	5,000	0	(5,000)	-100%
Total Revenue		5,000	5,000	0	(5,000)	
E041020	MEMBERS TRAVELLING	4,800	4,800	3,761	1,039	-22%
E041030	CONFERENCE EXPENSES	15,500	15,500	2,730	12,770	-82%
E041050	SITTING FEES	25,410	25,410	20,150	5,260	-21%
E041060	PRESIDENTIAL ALLOWANCE	8,750	8,750	8,750	0	0%
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	1,000	(104)	1,104	-110%
E041075	FBT EXPENSE	2,500	2,500	9,024	(6,524)	
E041110	REFRESHMENTS & GOODWILL	19,260	19,260	18,583	677	-4%
E041111	MEAL ENTERTAINMENT	1,500	1,500	2,623	(1,123)	75%
E041150	INSURANCES	3,785	3,785	4,277	(492)	13%
E041160	Subscriptions & Donations	23,300	23,300	21,815	1,485	-6%
E041161	Printing & Stationery	1,000	1,000	20	980	-98%
E041165	Advertising	1,000	1,000	0	1,000	-100%
E041180	Chamber Maintenance	3,000	3,000	13	2,987	-100%
E041270	Community Contributions	12,000	12,000	3,844	8,156	-68%
E041298	Depreciation	914	914	0	914	-100%
E041999	General Admin Allocated	82,388	82,388	70,832	11,556	-14%
Total Expenditure		206,107	206,107	166,318	39,789	
Sub-total Members of Council		201,107	201,107	166,318	34,789	
General Administration						
I042040	SUNDRY INCOME	0	0	511	511	
I042045	REIMBURSEMENTS	1,000	1,000	854	(146)	-15%
I042046	CONTRIBUTION TO VEHICLES	10,920	10,920	14,791	3,871	35%
I042051	VEHICLE CONTRIBUTION - NOVATED LEASES	0	0	0	0	
I042297	PROFIT ON SALE OF ASSET	1,000	1,000	5,524	4,524	452%
I042390	Traineeship	0	0	10,247	10,247	
I042050	STAFF RENT ADMIN	0	0	2,400	2,400	
I042391	REIMBURSEMENTS - INSURANCE	0	0	29,478	29,478	
I042440	PHOTOCOPYING & PRINTING	50	50	(0)	(50)	-100%
Total Revenue		12,970	12,970	63,804	50,834	
E042010	SALARIES	558,525	558,525	583,124	(24,599)	4%
E042015	Admin Long Service Leave	25,844	25,844	15,640	10,204	-39%
E042020	SUPERANNUATION	87,475	87,475	101,175	(13,699)	16%
E042030	INSURANCE	19,942	19,942	27,922	(7,980)	40%
E042035	STAFF UNIFORMS	3,000	3,000	2,456	544	-18%
E042040	STAFF TRAINING	14,250	14,250	12,728	1,522	-11%
E042041	CONFERENCES	17,500	17,500	8,932	8,568	-49%
E042042	MEETING EXPENSES	0	0	71	(71)	
E042045	RELOCATION COSTS	5,000	5,000	0	5,000	-100%
E042046	STAFF HOUSING	62,169	62,169	69,795	(7,626)	12%
E042047	Depreciation CEO Housing	4,234	4,234	3,600	634	-15%
E042048	Depreciation DCEO Housing	8,488	8,488	6,000	2,488	-29%
E042049	CEO UTILITIES	3,050	3,050	2,863	187	-6%
E042050	OFFICE MAINTENANCE	9,428	9,428	10,993	(1,565)	17%
E042051	INTEREST ON LOAN 1 (ADMINSTRATION OFFICE)	43,538	43,538	0	43,538	-100%
E042055	NOVATED LEASE PAYMENTS	0	0	0	0	
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,800	1,800	1,962	(162)	9%
E042070	Printing and Stationery	13,500	13,500	18,565	(5,065)	38%
E042075	FBT EXPENSE	3,000	3,000	0	3,000	-100%
E042080	TELEPHONE	10,400	10,400	9,297	1,103	-11%
E042090	Postage and Freight	3,750	3,750	2,289	1,461	-39%
E042100	ADVERTISING	5,000	5,000	945	4,055	-81%
E042110	Office Equipment Maintenance	1,000	1,000	63	937	-94%
E042115	Bad Debts Expense	5,000	5,000	3,020	1,980	-40%
E042120	Cleaning	10,144	10,144	8,529	1,615	-16%
E042130	Computer Maintenance	56,450	56,450	70,655	(14,205)	25%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E042135	IT Support	35,500	35,500	27,340	8,160	-23%
E042140	Staff Amenities	1,700	1,700	1,650	50	-3%
E042170	CONTRACT EMPLOYMENT	153,000	153,000	64,649	88,351	-58%
E042180	UTILITIES	6,000	6,000	3,384	2,616	-44%
E042190	KEY TO KULIN	2,000	2,000	3,434	(1,434)	72%
E042200	Audit Fees	29,000	29,000	1,200	27,800	-96%
E042297	LOSS ON SALE OF ASSET	0	0	0	0	
E042298	Office Depreciation	35,000	35,000	15,614	19,386	-55%
E042999	General Admin Allocated	(1,221,719)	(1,221,719)	(1,001,556)	(220,163)	-18%
	Total Expenditure	12,970	12,970	76,337	(63,366)	
	Sub-total General Administration	0	0	12,532	(12,532)	
	TOTAL GOVERNANCE	201,107	201,107	178,850	22,257	
	LAW,ORDER & PUBLIC SAFETY					
	Fire Prevention					
I051100	FIRE CONTRIBUTIONS	1,000	1,000	1,345	345	35%
	Total Revenue	1,000	1,000	1,345	345	
E051040	OFFICE EXPENSES	3,300	3,300	3,739	(439)	13%
E051050	FIRE INSURANCE	27,700	27,700	23,560	4,140	-15%
E051055	Protective Clothing	5,000	5,000	11,081	(6,081)	122%
E051060	Communication Maintenance	1,000	1,000	0	1,000	-100%
E051070	SUNDRY FIRE PREVENTION COSTS	3,000	3,000	1,523	1,477	-49%
E051080	FIRE PREVENTION - RANGER	1,500	1,500	0	1,500	-100%
E051298	Depreciation	50,000	50,000	61,058	(11,058)	22%
E051999	General Admin Allocated	13,847	13,847	11,965	1,882	-14%
	Total Expenditure	105,347	105,347	112,926	(7,579)	
	Sub-total Fire Protection	104,347	104,347	111,581	(7,234)	
	Animal Control					
I052410	Contributions	0	0	45	45	
I052400	FINES AND PENALTIES	200	200	0	(200)	-100%
I052430	CAT REGISTRATION FEE INCOME	200	200	490	290	
I052420	DOG REGISTRATION FEES	2,000	2,000	1,865	(135)	-7%
	Total Revenue	2,400	2,400	2,401	1	
E052010	Dog Control Costs	3,000	3,000	2,608	392	-13%
E052020	CAT CONTROL COSTS	5,000	5,000	4,446	554	-11%
E052040	Pest Control	500	500	0	500	-100%
E052999	General Admin Allocated	5,097	5,097	4,405	692	-14%
	Total Expenditure	13,597	13,597	11,459	2,138	
	Sub-total Animal Control	11,197	11,197	9,058	2,139	
	Other Law & Order					
I053010	ESL Bush Fires Allocation	25,000	25,000	26,182	1,182	5%
I053030	ESL ADMINISTRATION	4,000	4,000	4,000	0	0%
I053050	SALE OF PROTECTIVE CLOTHING	1,000	1,000	0	(1,000)	-100%
	Total Revenue	30,000	30,000	30,182	182	
E053010	ESL BUSH FIRE BRIGADES	1,000	1,000	5,688	(4,688)	469%
E053051	EMERGENCY BUILDING MAINTENANCE	10,140	10,140	5,430	4,710	-46%
E053298	Depreciation	12,000	12,000	10,090	1,910	-16%
E053700	Plant Operation Costs	7,000	7,000	9,498	(2,498)	36%
E053999	General Admin Allocated	2,308	2,308	1,994	313	-14%
	Total Expenditure	32,448	32,448	32,700	(252)	
	Sub-total Other Law & Order	2,448	2,448	2,518	(70)	
	TOTAL LAW,ORDER & PUBLIC SAFETY	117,992	117,992	123,157	(5,165)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
HEALTH						
Preventative Services						
I074399	Reimbursements - Other	0	0	18,480	18,480	
I074410	OTHER LICENSES	0	0	590	590	
Total Revenue		0	0	19,070	19,070	
E074040	GROUP/REGIONAL SCHEME	37,000	37,000	33,031	3,969	-11%
E074100	OTHER EXPENDITURE	2,500	2,500	0	2,500	
E074999	General Admin Allocated	3,749	3,749	3,241	509	-14%
Total Expenditure		43,249	43,249	36,271	6,978	
Sub-total Other Law & Order		43,249	43,249	17,201	12,092	
Mosquito Control						
E075020	Mosquito Control	3,837	3,837	369	3,468	-90%
E075999	General Admin Allocated	2,296	2,296	1,984	311	-14%
Total Expenditure		6,132	6,132	2,353	3,779	
Sub-total Other Mosquito Control		6,132	6,132	2,353	3,779	
Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	1,000	180	820	-82%
E076999	General Admin Allocated	2,308	2,308	1,994	313	-14%
Total Expenditure		3,308	3,308	2,174	1,133	
Sub-total Other Analytical Expenses		3,308	3,308	2,174	1,133	
Medical Centre						
E077010	COMMUNITY NURSES	1,000	1,000	0	1,000	-100%
E077020	MEDICAL CENTRE	59,524	59,524	40,252	19,271	-32%
E077030	AMBULANCE SERVICES	1,000	1,000	4,684	(3,684)	368%
E077298	Depreciation	500	500	0	500	-100%
E077999	General Admin Allocated	5,325	5,325	4,603	723	-14%
Total Expenditure		67,349	67,349	49,539	17,810	
Sub-total Medical Centre		67,349	67,349	49,539	17,810	
TOTAL HEALTH		120,039	120,039	71,268	34,814	
EDUCATION & WELFARE						
Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	2,000	1,818	(182)	-9%
Total Revenue		2,000	2,000	1,818	(182)	
E080100	Contribution to School	5,217	5,217	6,021	(805)	15%
E080110	DONATIONS	1,000	1,000	0	1,000	-100%
E080999	General Admin Allocated	2,308	2,308	1,994	313	-14%
Total Expenditure		8,525	8,525	8,016	509	
Sub-total Education		6,525	6,525	6,198	327	
Community Aged Care						
E082999	General Admin Allocated	5,097	5,097	4,405	692	-14%
Total Expenditure		5,097	5,097	4,405	692	
Sub-total Community Aged Care		5,097	5,097	4,405	692	
Other Welfare						
E083100	CARE GROUP DONATIONS	4,200	4,200	2,201	1,999	-48%
E083999	General Admin Allocated	10,987	10,987	9,494	1,493	-14%
Total Expenditure		15,187	15,187	11,695	3,492	
Sub-total Other Welfare		15,187	15,187	11,695	3,492	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Child Care Services						
I084010	Fees & Charges	209,940	209,940	165,016	(44,924)	-21%
I084020	Family & Childrens Grant	52,500	52,500	50,000	(2,500)	-5%
I084040	FUNDRAISING - GST	5,000	5,000	1,991	(3,009)	-60%
I084041	FUNDRAISING - GST FREE	0	0	2,430	2,430	
I084085	OTHER INCOME	1,000	1,000	280	(720)	-72%
I084100	Various Grants	0	0	527	527	
Total Revenue		268,440	268,440	220,244	(48,196)	
E084010	Salaries	196,877	196,877	197,858	(981)	0%
E084011	Salaries - Building Maintenance	791	791	1,645	(853)	108%
E084012	SALARIES - GARDENING	2,000	2,000	1,795	205	-10%
E084013	SUPERANNUATION	18,703	18,703	18,862	(159)	1%
E084014	CLEANING SALARIES	8,381	8,381	9,514	(1,133)	14%
E084016	Insurance - Workers Comp	7,875	7,875	4,532	3,343	-42%
E084020	ACCREDITATION	1,000	1,000	1,113	(113)	11%
E084025	Advert/Printing/Promotion	800	800	0	800	-100%
E084030	Computer Exp	2,500	2,500	1,998	502	-20%
E084035	EQUIPMENT UPGRADES	3,000	3,000	2,343	657	-22%
E084040	ELECTRICITY/GAS/WATER	4,500	4,500	4,587	(87)	2%
E084045	Gardening	2,000	2,000	287	1,713	-86%
E084050	Insurance	2,200	2,200	3,961	(1,761)	80%
E084055	Subscriptions	1,000	1,000	507	493	-49%
E084060	BUILDING LEASE	600	600	0	600	-100%
E084065	Postage & Stationery	1,000	1,000	3,831	(2,831)	283%
E084070	REPAIRS & MAINTENANCE	3,000	3,000	9,324	(6,324)	211%
E084075	STAFF EXPENSES	5,500	5,500	4,123	1,377	-25%
E084080	TELEPHONE	1,000	1,000	378	622	-62%
E084085	Sundry & Other	1,500	1,500	210	1,290	-86%
E084086	FUNDRAISING	1,000	1,000	1,790	(790)	79%
E084298	Depreciation	0	0	87	(87)	
E084090	Consumables	2,500	2,500	2,557	(57)	2%
E084095	CLEANING CONSUMABLES	3,000	3,000	2,996	4	0%
E084999	General Admin Allocated	24,138	24,138	20,859	3,279	-14%
Total Expenditure		294,866	294,866	295,158	(292)	
Sub-total Child Care Services		26,426	26,426	74,914	(48,488)	
TOTAL EDUCATION & WELFARE		53,234	53,234	97,212	(43,977)	
HOUSING						
Housing - Other						
I092110	Rental - GEHA Housing	42,404	42,404	35,023	(7,381)	-17%
I092150	RENTAL - JOINT VENTURE	65,628	65,628	65,796	168	0%
I092299	Proceeds on Sale of Asset	0	0	0	0	
I092391	Reimbursements - General	250	250	0	(250)	-100%
Total Revenue		108,282	108,282	100,819	(7,463)	
E092050	OTHER HOUSING MAINTENANCE	38,164	38,164	12,075	26,089	-68%
E092060	KULIN RETIREMENT HOMES	17,122	17,122	15,644	1,478	-9%
E092148	GEHA HOUSING - COSTS	24,492	24,492	9,416	15,075	-62%
E092150	JOINT VENTURE HOUSING - COSTS	126,834	126,834	35,980	90,855	-72%
E092160	Depreciation - Joint Venture	0	0	4,631	(4,631)	
E092170	COMMUNITY BANK HOUSE COSTS	9,789	9,789	5,554	4,235	-43%
E092180	Depreciation Community Bank Hs	5,707	5,707	5,200	507	-9%
E092190	Loss on the Sale of Asset	0	0	58,998	(58,998)	
E092298	Depreciation	36,624	36,624	22,200	14,424	-39%
E092999	General Admin Allocated	4,672	4,672	4,405	267	-6%
Total Expenditure		263,405	263,405	174,103	89,302	
Sub-total Housing - Other		155,122	155,122	73,284	81,838	
TOTAL HOUSING		155,122	155,122	73,284	81,838	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
COMMUNITY AMENITIES						
Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	78,580	78,580	81,160	2,580	3%
	Total Revenue	78,580	78,580	81,160	2,580	
E101020	DOMESTIC REFUSE COLLECTION	125,463	125,463	105,904	19,559	-16%
E101021	DUDININ REFUSE COLLECTION	6,956	6,956	3,523	3,433	-49%
E101022	PINGARING REFUSE COLLECTION	4,716	4,716	11,025	(6,309)	134%
E101030	REFUSE SITE MAINTENANCE	42,457	42,457	39,744	2,713	-6%
E101040	ROEROC	10,000	10,000	0	10,000	-100%
E101050	Recycling Depot	252	252	0	252	-100%
E101298	Depreciation	1,476	1,476	696	780	-53%
E101999	General Admin Allocated	5,097	5,097	4,405	692	-14%
	Total Expenditure	196,417	196,417	165,297	31,120	
	Sub-total Sanitation - Household Refuse	117,837	117,837	84,137	33,699	
Sanitation - Other						
I102030	Drum Muster Reimbursement	3,000	3,000	2,170	(830)	-28%
I102410	CHARGES - REFUSE REMOVAL	15,444	15,444	15,872	428	3%
I102420	SALE OF BINS	200	200	0	(200)	-100%
	Total Revenue	18,644	18,644	18,042	(602)	
E102020	Commercial Refuse Collection	45,372	45,372	56,855	(11,483)	25%
E102030	Drum Muster	1,483	1,483	2,350	(866)	58%
E102298	Depreciation	1,300	1,300	0	1,300	-100%
E102420	PURCHASE OF BINS	200	200	127	73	-36%
E102999	General Admin Allocated	5,097	5,097	4,405	692	-14%
	Total Expenditure	53,452	53,452	63,737	(10,285)	
	Sub-total Sanitation - Other	34,808	34,808	45,696	(10,887)	
Sewage						
E103999	General Admin Allocated	0	0	1,994	(1,994)	
	Total Expenditure	0	0	1,994	(1,994)	
	Sub-total Sewage	0	0	1,994	(1,994)	
Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	2,167	2,167	849	1,317	-61%
E104999	General Admin Allocated	5,545	5,545	2,729	2,817	-51%
	Total Expenditure	7,712	7,712	3,578	4,134	
	Sub-total Urban Stormwater Drainage	7,712	7,712	3,578	4,134	
Protection of Environment						
E105051	Reinstatement of Gravel Pits	0	0	16,272	(16,272)	
E105999	General Admin Allocated	0	0	1,945	(1,945)	
	Total Expenditure	0	0	18,217	(18,217)	
	Sub-total Protection of Environment	0	0	18,217	(18,217)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Town Planning						
I106110	Planning Approvals	3,000	3,000	2,881	(119)	-4%
	Total Revenue	3,000	3,000	2,881	(119)	
E106020	Town Planning Advice	7,000	7,000	15,223	(8,223)	117%
E106030	Town Planning Other	3,800	3,800	2,099	1,701	-45%
E116298		0	0	1,650	(1,650)	
E106999	General Admin Allocated	12,918	12,918	9,169	3,749	-29%
	Total Expenditure	23,718	23,718	28,141	(4,423)	
	Sub-total Town Planning	20,718	20,718	25,261	(4,542)	
Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	1,000	1,000	1,350	350	35%
	Total Revenue	1,000	1,000	1,350	350	
E107031	KULIN CEMETERY	2,280	2,280	2,214	66	-3%
E107032	DUDININ CEMETERY	504	504	1,878	(1,374)	273%
E107033	Pingaring Cemetery	504	504	911	(407)	81%
E107050	PUBLIC CONVENIENCES	49,388	49,388	38,487	10,901	-22%
E107051	Public Notice Boards	504	504	0	504	-100%
E107052	PUBLIC CONVENIENCES DUDININ	4,890	4,890	3,977	913	-19%
E107053	PUBLIC CONVENIENCES PINGARING	4,846	4,846	4,969	(123)	3%
E107060	WAR MEMORIAL	5,050	5,050	3,071	1,978	-39%
E107298	Depreciation	17,500	17,500	14,160	3,340	-19%
E107999	General Admin Allocated	10,987	10,987	9,494	1,493	-14%
	Total Expenditure	96,452	96,452	79,162	17,291	
	Sub-total Other Community Amenities	95,452	95,452	77,812	17,641	
	TOTAL COMMUNITY AMMENITIES	276,528	276,528	256,695	19,833	
RECREATION & CULTURE						
Sports Facilities - Various						
E110298	Depreciation	71,772	71,772	30,513	41,260	-57%
E110999	General Admin Allocated	7,173	7,173	6,199	974	-14%
E113331	BOWLING GREENS	3,500	3,500	9,098	(5,598)	160%
E113332	OVAL	50,934	50,934	47,529	3,405	-7%
E113333	GOLF TENNIS PAVILION	7,743	7,743	15,662	(7,918)	102%
E113334	Golf Course	17,000	17,000	21,704	(4,704)	28%
E113701	Plant Operation Costs	8,000	8,000	8,120	(120)	2%
	Total Expenditure	166,123	166,123	138,825	27,298	
	Sub-total Sports Facilities - Various	166,123	166,123	138,825	27,298	
Public Halls						
I111022	RENTAL FROM MEMORIAL HALL	1,800	1,800	4,309	2,509	139%
	Total Revenue	1,800	1,800	4,309	2,509	
E111021	MEMORIAL HALL	7,622	7,622	6,626	997	-13%
E111031	PINGARING HALL	4,074	4,074	806	3,269	-80%
E111032	DUDININ HALL	4,758	4,758	2,100	2,658	-56%
E111033	JITARNING HALL	280	280	23	257	-92%
E111298	Depreciation	59,874	59,874	36,906	22,968	-38%
E111999	General Admin Allocated	7,173	7,173	6,199	974	-14%
	Total Expenditure	83,782	83,782	52,659	31,123	
	Sub-total Public Halls	81,982	81,982	48,350	33,632	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
Swimming Pools						
I112405	Pool Admission - Adults	7,200	7,200	6,021	(1,179)	-16%
I112410	Pool Admission - Children	5,000	5,000	4,211	(789)	-16%
I112450	Pool Slide Income	16,200	16,200	19,098	2,898	18%
I112480	SEASON PASS	7,000	7,000	10,750	3,750	54%
I112491	REIMBURSEMENTS	0	0	136	136	
I112600	EVENTS	417	417	962	545	131%
I112620	SUNDRY INCOME	0	0	3,500	3,500	
I112510	STAFF RENT	5,200	5,200	5,460	260	5%
Total Revenue		41,017	41,017	50,138	9,121	
E112021	Salaries	86,963	86,963	92,456	(5,494)	6%
E112022	Superannuation	0	0	8,753	(8,753)	
E112023	CHEMICALS	5,092	5,092	6,664	(1,572)	31%
E112024	ELECTRICITY	37,500	37,500	34,409	3,091	-8%
E112025	WATER	13,975	13,975	11,012	2,963	-21%
E112026	MAINTENANCE	22,148	22,149	22,175	(26)	0%
E112027	INSURANCE	6,486	6,486	15,208	(8,722)	134%
E112028	OTHER MINOR EXPENDITURE	3,764	3,764	4,216	(452)	12%
E112029	STAFF HOUSING	7,690	7,690	5,256	2,433	-32%
E112030	TELEPHONE	1,800	1,800	1,838	(38)	2%
E112298	Depreciation	89,664	89,664	61,852	27,812	-31%
E112600	EVENTS	1,350	1,350	2,270	(920)	68%
E112999	General Admin Allocated	12,409	12,409	10,724	1,685	-14%
Total Expenditure		288,840	288,841	276,835	12,006	
Sub-total Swimming Pools		247,823	247,824	226,697	21,127	
Freebairn Recreation Centre						
I113100	Memberships - Adult	11,052	11,052	17,070	6,018	54%
I113110	Memberships - Children	500	500	262	(238)	-48%
I113120	Memberships - Social	1,652	1,652	1,138	(514)	-31%
I113130	MEMBERSHIPS - SHORT TERM	0	0	153	153	
I113150	EVENTS	1,548	1,548	1,086	(462)	-30%
I113300	Hire - Indoor Courts	504	504	0	(504)	-100%
I113320	Hire - Kitchen	3,504	3,504	3,412	(92)	-3%
I113330	DONATIONS FOR FREEBAIRN REC CE NTRE	0	0	4,270	4,270	
I113335	Community Contributions	12,000	12,000	3,844	(8,156)	-68%
I113380	Hire - Golf/Tennis Pavilion	480	480	414	(66)	-14%
I113390	Hire - Function Rooms	996	996	1,275	279	28%
I113395	Catering Income	0	0	15	15	
I113410	SUNDRY DONATIONS	5,000	5,000	0	(5,000)	-100%
I113500	BAR SALES	129,996	129,996	160,360	30,364	23%
I113505	Canteen Sales	3,000	3,000	7,814	4,814	160%
Total Revenue		170,232	170,232	201,112	30,880	
E113060	Advertising and Promotion	1,000	1,000	160	840	-84%
E113100	BANK CHARGES	500	500	821	(321)	64%
E113104	CATERING COSTS	0	0	1,402	(1,402)	
E113120	Cleaning Supplies	5,000	5,000	1,969	3,031	-61%
E113130	IT MAINTENANCE	4,000	4,000	6,732	(2,732)	68%
E113137	Dam Expenses	0	0	173	(173)	
E113140	Depreciation- Freebairn Centre	4,265	4,265	1,300	2,965	-70%
E113180	ELECTRICITY	20,000	20,000	15,453	4,547	-23%
E113190	FREIGHT - NON-BAR	100	100	228	(128)	128%
E113210	GAS SUPPLIES	1,700	1,700	2,029	(329)	19%
E113218	Minor Equipment	500	500	5,435	(4,935)	987%
E113220	INSURANCE	18,458	18,458	24,966	(6,508)	35%
E113240	LICENCING COSTS	1,710	1,710	996	714	-42%
E113243	Kitchen Consumables	800	800	1,013	(213)	27%
E113250	Printing, Stationery and Post	1,750	1,750	813	937	-54%
E113260	Pool Costs	200	200	0	200	-100%
E113270	REPAIRS AND MAINTENANCE	44,011	44,011	57,014	(13,003)	30%
E113272	Security Costs	450	450	400	50	-11%
E113280	Superannuation	11,886	11,886	12,736	(850)	7%

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
E113285	STAFF TRAINING	2,850	2,850	670	2,180	-76%
E113290	TELEPHONE	1,700	1,700	1,944	(244)	14%
E113295	UNIFORMS	800	800	1,342	(542)	68%
E113298	Depreciation	155,281	155,281	134,755	20,526	-13%
E113300	Wages - Centre Manager	71,138	71,138	47,379	23,759	-33%
E113310	WAGES - BAR STAFF CASUALS	0	0	43,759	(43,759)	
E113315	EVENTS	3,000	3,000	279	2,721	-91%
E113320	WAGES - CLEANER	34,921	34,921	34,809	113	0%
E113330	OTHER COSTS	400	400	6,796	(6,396)	1599%
E113335	KIDSPORT	500	500	0	500	-100%
E113350	WORKERS COMPENSATION	2,500	2,500	2,359	141	-6%
E113410	Sundry Equipment Purchases	1,000	1,000	198	802	-80%
E113499	INTERNAL BAR PURCHASES	2,000	2,000	0	2,000	-100%
E113500	Bar Purchases	52,000	52,000	83,338	(31,338)	60%
E113501	Ice and Sundry Supplies	200	200	105	95	-48%
E113502	FREIGHT ON BAR PURCHASES	2,400	2,400	3,169	(769)	32%
E113505	Canteen Purchases	500	500	464	36	-7%
E113510	Bar Glassware	500	500	0	500	-100%
E113540	STOCK WRITTEN OFF	400	400	0	400	-100%
E113999	General Admin Allocated	11,268	11,268	9,736	1,532	-14%
	Total Expenditure	459,689	459,689	504,742	(45,053)	
	Sub-total Freebairn Recreation Centre	289,457	289,457	303,629	(14,172)	
	Television Re-broadcasting					
I114310	Television Charges	1,400	1,400	0	(1,400)	-100%
	Total Revenue	1,400	1,400	0	(1,400)	
E114280	EQUIPMENT MAINTENANCE	0	0	(1)	1	
E114290	CONT TO VARLEY RADIO	1,400	1,400	863	537	-38%
E114999	General Admin Allocated	3,187	3,187	2,754	433	-14%
	Total Expenditure	4,587	4,587	3,616	971	
	Sub-total Television Re-broadcasting	3,187	3,187	3,616	(429)	
	Other Culture					
E116100	KULIN MUSEUM	400	400	2,145	(1,745)	436%
E116300	Railway Station Maintenance	2,159	2,159	0	2,159	-100%
E116999	General Admin Allocated	2,308	2,308	1,994	313	-14%
	Total Expenditure	4,867	4,867	4,140	727	
	Sub-total Other Culture	4,867	4,867	4,140	727	
E117029	OFFICE GARDENS	21,084	21,084	27,083	(5,999)	28%
E117030	PUBLIC PARKS GDNS & RESERVES	96,919	96,919	133,861	(36,943)	38%
E117031	RESERVES - OTHER	17,417	17,417	17,680	(263)	2%
E117050	STORM WATER REUSE SCHEME	0	0	37	(37)	
E117052	DUDININ SPORTSGROUND	2,000	2,000	1,343	657	-33%
E117054	Dudinin Tennis Club	2,300	2,300	2,768	(468)	20%
E117056	OTHER SPORTING CLUBS	40,000	40,000	19,637	20,363	-51%
E117058	SKATE PARK & PLAYGROUND	0	0	355	(355)	
E117298	Depreciation	25,000	25,000	7,596	17,404	-70%
E117520	Pingaring Golf Club	3,600	3,600	1,358	2,242	-62%
E117999	GENERAL ADMIN ALLOCATED	15,532	15,532	13,421	2,111	-14%
	Total Expenditure	223,851	223,851	225,138	(1,287)	
	Sub-total Other Sport & Recreation	223,851	223,851	225,138	(1,287)	
	TOTAL RECREATION & CULTURE	1,017,290	1,017,291	950,396	66,895	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
	TRANSPORT					
	Roadworks					
I121500	REGIONAL ROAD GROUP	365,000	365,000	375,000	10,000	3%
I121260	HSVPP	0	0	220,000	220,000	
I121530	WSFN FUNDING	0	0	93,333	93,333	
I121520	ROADS TO RECOVERY	525,000	525,000	534,903	9,903	2%
I121750	BLACK SPOT	524,000	524,000	78,133	(445,867)	-85%
	Total Revenue	1,414,000	1,414,000	1,301,369	(112,631)	
E121298	Depreciation	1,890,000	1,890,000	1,865,196	24,804	-1%
E121602	Traffic Signs	7,000	7,000	5,469	1,531	-22%
	Total Expenditure	1,897,000	1,897,000	1,870,665	26,335	
	Sub-total Roadworks	483,000	483,000	569,296	(86,296)	
	Road Maintenance					
I122360	Government Grants	212,935	212,935	206,610	(6,325)	-3%
I122500	Miscellaneous Income	1,000	1,000	30,000	29,000	2900%
	Total Revenue	213,935	213,935	236,610	22,675	
E122010	ROAD MAINTENANCE	693,213	693,213	871,326	(178,113)	26%
E122022	FLOOD DAMAGE - NORMAL	0	0	783	(783)	
E122121	KULIN DEPOT	43,641	43,641	78,168	(34,527)	79%
E122122	HOLT ROCK DEPOT	5,280	5,280	7,037	(1,757)	33%
E122140	Footpath Maintenance	705	705	366	340	-48%
E122150	STREET LIGHTING	21,821	21,821	17,534	4,287	-20%
E122160	Street Cleaning	0	0	5,841	(5,841)	
E122161	DUDININ CLEANING	3,383	3,383	367	3,016	-89%
E122180	Street Trees	9,933	9,933	294	9,639	-97%
E122190	Streetscape Maintenance	80,007	80,007	60,747	19,261	-24%
E122200	Roman Road System	7,500	7,500	7,622	(122)	2%
E122298	Depreciation	18,204	18,204	16,705	1,499	-8%
E122999	General Admin Allocated	570,076	570,076	493,353	76,723	-13%
	Total Expenditure	1,453,765	1,453,765	1,560,142	(106,377)	
	Sub-total Road Maintenance	1,239,830	1,239,830	1,323,532	(83,702)	
	Road Plant Purchases					
I123297	Profit on Sale of Asset	43,746	43,746	28,525	(15,221)	-35%
I123299	PROCEEDS ON SALE OF ASSET	0	0	0	0	
	Total Revenue	43,746	43,746	28,525	(15,221)	
E123297	LOSS ON SALE OF ASSET	1,000	1,000	8,668	(7,668)	767%
E123999	General Admin Allocated	14,893	14,893	12,869	2,023	-14%
	Total Expenditure	15,893	15,893	21,538	(5,645)	
	Sub-total Road Plant Purchases	(27,853)	(27,853)	(6,987)	(20,866)	
	Wheatbelt Secondary Freight Network					
I125000	WSFN PROGRAM ADMINISTRATION INCOME	0	0	43,000	43,000	
I125200	WSFN PROJECT MANAGEMENT INCOME	0	0	46,412	46,412	
		0	0	89,412		
E125010	PROGRAM ADMINISTRATION EXPENSES	0	0	43,908	(43,908)	
E125030	HOUSING EXPENSES	0	0	2,953	(2,953)	
E125050	WSFN SALARIES	0	0	54,463	(54,463)	
E125055	WSFN SUPERANNUATION	0	0	5,820	(5,820)	
E125060	WSFN VEHICLE EXPENSES	0	0	938	(938)	
	Total Expenditure	0	0	108,081	(108,081)	
	Sub-total Aerodomes	0	0	18,669	(108,081)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Aerodomes						
E126280	Airstrip Maintenance	5,260	5,260	2,121	3,139	-60%
E126298	Depreciation	8,000	8,000	8,000	0	0%
E126999	General Admin Allocated	2,308	2,308	1,994	313	-14%
	Total Expenditure	15,568	15,568	12,115	3,453	
	Sub-total Aerodomes	15,568	15,568	12,115	3,453	
	TOTAL TRANSPORT	1,710,545	1,710,545	1,916,625	(187,412)	
ECOMONIC SERVICES						
Camp Kulin						
I130210	DONATIONS CAMPS	0	0	44	44	
I132409	HOSTEL CHARGES	0	0	6,368	6,368	
I130400	MERCHANDISE SALES	0	0	188	188	
	Total Income	0	0	6,600	6,368	
E130100	FACILITATORS WAGES	0	0	0	0	
E130800	CAMP KULIN ADMINISTRATION COSTS	0	0	89	(89)	
E130999	GENERAL ADMINISTRATION ALLOCATED	18,326	18,326	15,446	2,880	-16%
E132040	KULIN HOSTEL	0	0	19,584	(19,584)	
	Total Expenditure	18,326	18,326	35,120	2,791	
	Sub-total Camp Kulin	18,326	18,326	28,519		
Rural Services						
E131040	Noxious Weeds/Pest Plants	9,196	9,196	5,702	3,494	-38%
E131060	Vermin Control	0	0	100	(100)	
E131999	General Admin Allocated	2,308	2,308	1,994	313	-14%
	Total Expenditure	11,503	11,503	7,796	3,707	
	Sub-total Rural Services	11,503	11,503	7,796	3,707	
Tourism & Area Promotion						
I132100	Grants	1,000	1,000	0	(1,000)	-100%
I132410	Caravan Park Charges	25,000	25,000	36,899	11,899	48%
I132430	SALE OF HISTORY BOOKS - KULIN	0	0	77	77	
I132450	SALE OF THH SOUVENIRS	5,000	5,000	1,037	(3,963)	-79%
	Total Revenue	31,000	31,000	38,013	8,013	
E132030	CARAVAN PARK	64,749	64,749	59,664	5,084	-8%
E132050	INFORMATION BAY	200	200	295	(95)	48%
E132100	Tourism & Area Promotion	42,100	42,100	17,057	25,043	-59%
E132450	THH SOUVENIR EXPENSE	0	0	(32)	32	
E132298	Depreciation	35,000	35,000	42,239	(7,239)	21%
E132999	General Admin Allocated	41,320	41,320	35,705	5,615	-14%
	Total Expenditure	183,368	183,368	154,928	28,440	
	Sub-total Toursim & Area Promotion	152,368	152,368	116,915	36,453	
Building Control						
I133410	BUILDING PERMITS	4,000	4,000	5,752	1,752	44%
I133420	BCITF LEVY COLLECTION	2,000	2,000	1,500	(500)	-25%
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	1,000	696	(305)	-30%
	Total Revenue	7,000	7,000	7,947	947	
E133010	Group Building Scheme	7,500	7,500	6,932	568	-8%
E133420	BCITF levy payment	2,000	2,000	0	2,000	-100%
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	1,000	1,484	(484)	48%
E133999	General Admin Allocated	3,836	3,836	3,314	522	-14%
	Total Expenditure	14,336	14,336	11,729	2,607	
	Sub-total Building Control	7,336	7,336	3,782	3,554	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Kulin Resource Centre						
I134060	Organisations Membership	0	0	9	9	
I134070	Photocopying	4,500	4,500	3,714	(786)	-17%
I134080	BINDING, STAPLING & FOLDING	0	0	19	19	
I134090	FAXING, SCANNING & EMAILING	500	500	162	(338)	-68%
I134100	Computer Usage	500	500	74	(426)	-85%
I134120	Desktop Publishing	0	0	481	481	
I134130	KULIN UPDATE	7,000	7,000	6,941	(59)	-1%
I134140	Laminating	500	500	122	(378)	-76%
I134150	Equipment Hire	500	500	123	(377)	-75%
I134160	CONSUMABLE SALES	500	500	1,250	750	150%
I134165	SOUVENIRS	0	0	12	12	
I134170	BUILDING HIRE	800	800	2,982	2,182	273%
I134180	PUBLIC TRAINING/COURSES	10,000	10,000	9,758	(242)	-2%
I134185	EVENT INCOME & SPONSORSHIP	0	0	380	380	
I134190	Commissions	5,000	5,000	5,222	222	4%
I134200	GRANTS - OTHER	0	0	1,000	1,000	
I134215	KODAK SCANNING & PHOTOSHOP	0	0	100	100	
I134220	OTHER INCOME	2,000	2,000	1,184	(816)	-41%
I134300	Reimbursements	0	0	2,000	2,000	
I134500	GRANTS - CRC OPERATIONAL	100,000	100,000	108,959	8,959	9%
I134510	EVENT & TICKETING INCOME	5,000	5,000	1,831	(3,169)	-63%
Total Revenue		136,800	136,800	146,321	12,690	
E134010	Wages	104,452	104,452	58,447	46,005	-44%
E134020	Superannuation	9,609	9,609	4,299	5,310	-55%
E134030	INSURANCE	12,000	12,000	12,530	(530)	4%
E134040	UNIFORMS	800	800	479	321	-40%
E134050	STAFF TRAINING	4,800	4,800	2,668	2,132	-44%
E134060	TELEPHONE	1,500	1,500	1,071	429	-29%
E134065	WATER	1,200	1,200	1,600	(400)	33%
E134070	ELECTRICITY	6,000	6,000	4,902	1,098	-18%
E134080	Printing & Stationery	15,000	15,000	13,267	1,733	-12%
E134100	Advertising and Promotion	1,500	1,500	891	609	-41%
E134110	IT MAINTENANCE & SUPPORT	3,600	3,600	6,894	(3,294)	92%
E134115	Cleaning	0	0	559	(559)	
E134120	CENTRE MAINTENANCE	3,000	3,000	1,943	1,057	-35%
E134130	COURSES & EVENTS	10,000	10,000	18,832	(8,832)	88%
E134140	Library Freight	500	500	0	500	-100%
E134135	EVENTS	0	0	291	(291)	
E134150	LIBRARY COSTS	14,000	14,000	14,901	(901)	6%
E134190	KEY TO KULIN	300	300	0	300	-100%
E134200	GRANT FUNDING EXPENDITURE	2,000	2,000	2,652	(652)	33%
E134298	Depreciation	65,000	65,000	62,160	2,840	-4%
E134300	SUNDRY EXPENSES	0	0	1,756	(1,756)	
E134999	General Admin Allocated	15,477	15,477	13,375	2,102	-14%
Total Expenditure		270,737	270,737	223,516	47,222	
Sub-total Kulin Resource Centre		133,937	133,937	77,195	59,912	
Other Economic Services						
I136010	SALE OF STANDPIPE WATER	60,000	60,000	50,915	(9,085)	-15%
I136030	GRANTS	590,000	590,000	200,000	(390,000)	-66%
I136115	Community Cropping Program	1,000	1,000	1,227	227	
Total Revenue		651,000	651,000	252,142	(399,085)	
E136040	WATER SUPPLY (STANDPIPES)	87,000	87,000	63,166	23,834	-27%
E136050	FARM WATER SUPPLIES & MAINTENANCE	1,000	1,000	23,290	(22,290)	
E136105	Pingaring Community Centre	4,000	4,000	0	4,000	-100%
E136115	COMMUNITY CROPPING PROGRAM	1,000	1,000	0	1,000	-100%
E136298	DEPRECIATION	2,500	2,500	2,499	1	0%
E136999	General Admin Allocated	2,308	2,308	1,994	313	-14%
Total Expenditure		97,808	97,808	90,949	6,858	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
	Sub-total Other Economic Services	(553,192)	(553,192)	(161,193)	(392,227)	
	Kulin Bush Races					
E138015	BLAZING SWAN EXPENDITURE	0	0	751	(751)	
E138020	INSURANCE & LICENSING.	0	0	23	(23)	
E138040	BUSH RACES CONTRIBUTION	0	0	138	(138)	
E138999	General Admin Allocated	17,016	17,016	14,703	2,313	-14%
	Total Expenditure	17,016	17,016	15,616	1,401	
	Sub-total Kulin Bush Races	17,016	17,016	15,616	1,401	
	Fuel Facility					
I139010	SALES - PUBLIC	500,000	500,000	632,189	132,189	26%
	Total Revenue	500,000	500,000	632,189	132,189	
E139010	FUEL PURCHASES	453,200	453,200	588,813	(135,613)	30%
E139030	FUEL ACCOUNT SALES	1,500	1,500	0	1,500	-100%
E139040	IT MAINTENANCE	3,500	3,500	3,018	482	-14%
E139045	BANK CHARGES	5,000	5,000	4,027	973	-19%
E139050	MAINTENANCE & REPAIRS	6,964	6,964	4,372	2,592	-37%
E139298	DEPRECIATION	0	0	5,450	(5,450)	
E139999	GENERAL ADMIN ALLOCATED	18,739	18,739	16,062	2,677	-14%
	Total Expenditure	488,903	488,903	621,741	(132,838)	
	Sub-total Fuel Facility	(11,097)	(11,097)	(10,447)	(650)	
	TOTAL ECONOMIC SERVICES	(223,802)	(223,802)	78,183	(287,850)	
	OTHER PROPERTY & SERVICES					
	Private Works					
I141410	Private Works	35,000	35,000	102,201	67,201	192%
	Total Revenue	35,000	35,000	102,201	67,201	
E141010	PRIVATE WORKS	20,801	20,801	67,829	(47,028)	226%
E141025	MAIN ROADS WORKS	0	0	16,331	(16,331)	
E141999	General Admin Allocated	11,952	11,952	10,329	1,623	-14%
	Total Expenditure	32,754	32,754	94,488	(61,735)	
	Sub-total Private Works	(2,246)	(2,246)	(7,713)	5,466	
	Community Bus					
I142100	Hire of Bus & Trailer	6,000	6,000	4,784	(1,216)	-20%
I142200	Contributions - Bus Purchase	0	0	0	0	
	Total Revenue	6,000	6,000	4,784	(1,216)	
E142020	Community Bus Shed	50	50	109	(59)	119%
E142105	LICENSING & INSURANCE	840	840	0	840	-100%
E142298	Depreciation	4,000	4,000	320	3,680	-92%
E142700	Plant Operation Costs	6,000	6,000	5,284	716	-12%
	Total Expenditure	10,890	10,890	5,714	5,176	
	Sub-total Community Bus	4,890	4,890	929	3,961	
	Public Works Overheads					
I143100	STAFF HOUSING RENTAL	39,364	39,364	15,560	(23,805)	-60%
I143390	REIMBURSEMENTS	10,000	10,000	8,007	(1,993)	-20%
	Total Revenue	49,364	49,364	23,566	(25,798)	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
E143010	ENGINEERS SALARY	152,908	152,908	135,235	17,673	-12%
E143025	WORKERS COMPENSATION INSURANCE	43,000	43,000	46,115	(3,115)	7%
E143030	OFFICE EXPENSES	3,100	3,100	10,332	(7,232)	233%
E143040	Superannuation	189,549	189,549	151,600	37,949	-20%
E143050	Sick & Holiday Pay	119,982	119,982	134,057	(14,075)	12%
E143060	Insurance on Works	19,000	19,000	20,280	(1,280)	7%
E143070	Long Service leave	11,732	11,732	37,146	(25,414)	217%
E143075	FBT EXPENSE	1,500	1,500	0	1,500	-100%
E143090	Award Allowances	77,105	77,105	49,279	27,826	-36%
E143120	PROTECTIVE CLOTHING	6,300	6,300	7,795	(1,495)	24%
E143125	STAFF HOUSING	169,321	169,321	66,923	102,398	-60%
E143130	Removal Expenses	2,500	2,500	0	2,500	-100%
E143140	Seminar Expenses	10,000	10,000	23,119	(13,119)	131%
E143150	Health & Safety Program	15,000	15,000	10,395	4,605	-31%
E143152	CONSULTING	5,000	5,000	28,265	(23,265)	465%
E143290	ALLOCATED TO WORKS & SERVICES	(946,908)	(946,908)	(859,193)	(87,715)	-9%
E143298	Depreciation	13,281	13,281	11,953	1,328	-10%
E143999	General Admin Allocated	156,993	156,993	135,661	21,333	-14%
	Total Expenditure	49,364	49,364	8,961	40,403	
	Sub-total Public Works Overheads	(0)	(0)	(14,605)	14,605	
	Plant Operation					
I144300	WATER REIMBURSEMENT	0	0	8,249	8,249	
I144100	DIESEL REBATE	25,000	25,000	20,928	(4,072)	-16%
	Total Revenue	25,000	25,000	29,177	4,177	
E144000	Plant Repair Wages	137,894	137,894	105,679	32,215	-23%
E144005	Tyres & Tubes	42,000	42,000	39,484	2,516	-6%
E144010	Parts & Repairs	129,833	129,833	133,229	(3,396)	3%
E144015	INSURANCE & LICENCE	95,000	95,000	86,716	8,284	-9%
E144020	Fuel & Oil	340,000	340,000	247,428	92,572	-27%
E144030	BLADES & TYNES	12,000	12,000	8,540	3,460	-29%
E144050	WATER USAGE	0	0	12,099	(12,099)	
E144060	Expendable Tools	2,400	2,400	0	2,400	-100%
E144061	TELEPHONE	1,200	1,200	1,505	(305)	25%
E144070	OFFICE EXPENSES	1,200	1,200	2,166	(966)	80%
E144180	Other Minor Expenditure	2,400	2,400	450	1,950	-81%
E144290	ALLOCATED TO WORKS & SERVICES	(803,927)	(803,927)	(622,087)	(181,840)	-23%
E144700	PLANT OPERATION COSTS	40,000	40,000	34,218	5,782	-14%
	Total Expenditure	0	0	49,427	(49,427)	
	Sub-total Plant Operation	(25,000)	(25,000)	20,250	(45,250)	
	Salaries & Wages					
I146390	Workers Compensation	5,000	5,000	9,193	4,193	84%
	Total Revenue	5,000	5,000	9,193	4,193	
E146010	Gross Total For Year	2,700,000	2,700,000	2,588,247	111,753	-4%
E146020	Workers Compensation	0	0	723	(723)	
E146200	Salaries & Wages Allocated	(2,700,000)	(2,700,000)	(2,588,247)	(111,753)	-4%
	Total Expenditure	0	0	723	(723)	
	Sub-total Salaries & Wages	(5,000)	(5,000)	(8,470)	3,470	
	Unclassified					
I147360	SALE OF PARTS/SCRAP	500	500	850	350	70%
	Total Revenue	500	500	850	350	
	Total Expenditure	0	0	0	0	
	Sub-total Unclassified	(500)	(500)	(850)	350	
	Public Works Depreciation					
E144298	Depreciation	560,000	560,000	251,147	308,853	-55%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E148298	Gross Depreciation	0	0	18,300	(18,300)	
E148299	LESS DEPRECIATION ALLOCATED	(560,000)	(560,000)	(461,516)	(98,484)	-18%
	Total Expenditure	0	0	(192,069)	192,069	
	Sub-total Public Works Depreciation	0	0	(192,069)	192,069	
	TOTAL OTHER PROPERTY & SERVICES	(27,857)	(27,857)	(202,528)	174,671	
	GRAND TOTAL	(248,945)	(248,944)	(1,262,333)	1,032,871	



Shire of Kulin

Standards for CEO Recruitment, Performance and Termination

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Shire of Kulin Standards for CEO Recruitment, Performance and Termination

Policy Purpose:

This Policy is adopted in accordance with section 5.39B of the *Local Government Act 1995*.

Division 1 — Preliminary provisions

1. Citation

These are the *Shire of Kulin* Standards for CEO Recruitment, Performance and Termination.

2. Terms used

(1) In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the *Shire of Kulin*;

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

(2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

4. Application of Division

- (1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.
- (2) This Division does not apply —
 - (a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or
 - (b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

5. Determination of selection criteria and approval of job description form

- (1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.
- (2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —
 - (a) the duties and responsibilities of the position; and
 - (b) the selection criteria for the position determined in accordance with subclause (1).

6. Advertising requirements

- (1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.
- (2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- (a) inform the person of the website address referred to in the *Local Government (Administration) Regulations 1996* regulation 18A(2)(da); or

- (b) if the person advises the local government that the person is unable to access that website address —
 - (i) email a copy of the job description form to an email address provided by the person; or
 - (ii) mail a copy of the job description form to a postal address provided by the person.

8. Establishment of selection panel for employment of CEO

- (1) In this clause —

independent person means a person other than any of the following —

- (a) a council member;
 - (b) an employee of the local government;
 - (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
 - (3) The selection panel must comprise —
 - (a) council members (the number of which must be determined by the local government); and
 - (b) at least 1 independent person.

9. Recommendation by selection panel

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —
 - (a) a summary of the selection panel's assessment of each applicant; and
 - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
 - (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and
 - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.
- (4) The selection panel must act under subclauses (1), (2) and (3) —

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- (a) in an impartial and transparent manner; and
 - (b) in accordance with the principles set out in section 5.40 of the Act.
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —
 - (a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and
 - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
 - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.
- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

10. Application of cl. 5 where new process carried out

- (1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.
- (2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —
 - (a) clause 5 does not apply to the new recruitment and selection process; and
 - (b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- (a) the making of the offer of employment to the applicant; and
- (b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

12. Variations to proposed terms of contract of employment

- (1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).

- (2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

13. Recruitment to be undertaken on expiry of certain CEO contracts

- (1) In this clause —

commencement day means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.

- (2) This clause applies if —

- (a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —
- (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
 - (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;

and

- (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.
- (3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.
- (4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment

Division 3 — Standards for review of performance of CEOs

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

16. Performance review process to be agreed between local government and CEO

- (1) The local government and the CEO must agree on —
 - (a) the process by which the CEO's performance will be reviewed; and
 - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.
- (3) The matters referred to in subclause (1) must be set out in a written document.

17. Carrying out a performance review

- (1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.
- (2) The local government must —
 - (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
 - (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and
- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

21. General principles applying to any termination

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
 - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and
 - (b) notifying the CEO of any allegations against the CEO; and
 - (c) giving the CEO a reasonable opportunity to respond to the allegations; and
 - (d) genuinely considering any response given by the CEO in response to the allegations.

22. Additional principles applying to termination for performance related reasons

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
 - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and
 - (b) informed the CEO of the performance issues; and
 - (c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
 - (d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.
- (3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12 month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

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24. Notice of termination of employment

- (1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.
- (2) The notice must set out the local government's reasons for terminating the employment of the CEO.

A3(a) CORPORATE CREDIT CARDS – AGREEMENT

Credit Card Holder Name	
Credit Card Holder Position	
Credit Card Number	
Credit Card Limit	

CORPORATE CREDIT CARD USER INSTRUCTIONS

You have been provided with a Shire of Kulin sponsored Corporate Credit Card in line with your official duties.

The following guidelines are provided for your information

1. The card is issued in your name. It is a corporate credit card and all transactions made with it are the responsibility of the Shire of Kulin.
2. The card is to be used for official expenditure in the performance of official duties for which there is a budget provision. Under no circumstances is it to be used for personal or private purposes.
3. All transactions are to be made in accordance with the Shire policies and procedures
4. All purchases are to be made in accordance with the Local Government Act 1995 and associated regulations
5. Being in your name, you are responsible for the care and safe keeping of the card and therefore held accountable to the Shire for its proper use.
6. The card is not to be used to withdraw cash even for official functions.
7. Any unauthorised or unreasonable use of the credit card will result in an enquiry and appropriate disciplinary action.
8. When using the credit card, the holder is required to obtain Tax Invoices to support all purchases. A credit card statement or credit card transaction slip is not acceptable as support for purchases. The tax invoice should provide a description of the goods or services supplied, the supplier's Australian Business Number and identifies any GST component of the amount paid.
9. Tax invoices along with any other supporting documents are to be given to the Shire's Finance Officer by the end of the month.
10. If the credit card is lost or stolen, you must immediately notify Bendigo Bank Branch on 9880 1422 or the Bendigo Bank Credit Card Support line on 1800 035 383. The Deputy Chief Executive Officer or Finance officer must be notified immediately.
11. If your employment ceases with the Shire of Kulin, the Credit Card must be returned to Shire via either the Chief Executive Officer or Deputy Chief Executive Officer.
12. Please acknowledge the Corporate Credit Cards policy by signing and returning the Shire of Corrigin Use of Corporate Credit Card Agreement to the Chief Executive Officer or Deputy Chief Executive Officer.

Name: _____ Title: _____

Signature: _____ Date: _____

GENERAL COMPLIANCE CHECKLIST MAY 2021

Class	Task	Date	Frequency	Detail	Yes/No
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/08/2021	Quarterly	Review CPB actions and report to Council meeting	In Progress
Governance	Elections	1/06/2021	Biannual	Calculate dates for various activities associated with Election and enter into Outlook	In Progress
Governance	Varley Progress Association Cropping Lease	30/06/2030		Lease of 230ha expires 30 June 2030 - to be reviewed 6 months prior	N/A
Governance	Risk Management Report	30/06/2021	Annual	Risk Management report to Council	Done, Reg 17
	Commence Disability Access and Inclusion Plan review	31/07/2021	Annual	Review and report as required - Online report required in July - do information gathering on prescribed information DS Act 1993 s.29(4)r8	Awaiting Email
Governance	EEO Report review	1/07/2021	Annual	Report to be prepared and submitted On-line by 30th June (as indicated by PSC)	Done
Governance/ CEO	Annual Report CCC	31/07/2021	Annual	Prepare Annual CCC report on any reports made in past financial year - Due July On-line options - watch for email	Awaiting Email
Governance/ CRC	Australia Day Awards	01/06/21	Annual	Nominations open end of July and close end of October	-
Governance/ SAO	Council Photo	June	Bi-annual	Take photo of current Council	Done
Governance /CEO	CEO Probationary period Performance review	19/12/2021	Annual	Council Report consider CEO Performance Review	July Meeting
CEO	Strategic Community Plan	30/06/2021		Strategically reviewed 2 years from when adopted (due 30 June 2020)	In Progress
Governance/ CEO	Audit Committee to Meet Quarterly	June	Quarterly	Include agenda for June Council Meeting	July
CEO	LEMAR Meeting - June Dec	30/06/2021	Twice Year	LEMAR Meeting	Scheduled Aug
Governance/ CEO	Delegation Review	01/06/21	Annual	CEO to confirm in writing to employees Delegations approved by Council for each year	Done
CEO/WM	RRG Direct Grant Payments	July	Annual	Councils to provide Certificate of Completion for financial year plus tax invoice without GST for 18/19 funds.	August – post Budget
DCEO/CEO	Report Staffing changes and Wages Review for Budget	30/06/2021	Annual	Report staffing changes and complete Salaries and Wages projections incorporating changes to Council for consideration in Budget	Done

GENERAL COMPLIANCE CHECKLIST MAY 2021

Finance	Prepare Budget in AAS27 Format for August meeting	1/07/2021	Annual	Commence loading AAS27 numbers for Budget	Done
Finance	Reserve Fund Budgeted Transfers	1/06/2021	Annual	Transfer before 30 June	Done
Finance	CPI Update	1/06/2021	Annual	Advise managers re what CPI estimates to use for Budget programmes and carry over projects for Budget calculations	Done
Finance	Private Works charges	1/06/2021	Annual	Check revenue against expenses for each private works carried out to review estimation process (and that accounts have been sent for each job!)	Done
Finance	Petty Cash & Other Advances Recoup	30/06/2021	Annual	Recoup prior to closing off Accounts to ensure all expenditure is included in Accounts and avoid accruals	Done
Finance	Draft Budget to Council				Done
SFO	Workers Compensation Wages Declaration	1/03/2021	Annual	Remind Staff when completing declaration of wages paid, exclude wages paid for workers compensation	In progress
SFO	DrumMuster	1/06/2021	Annual	Submit annual DrumMuster Reimbursement Claim	Completed
SFO	Check Recurrent Debtors		6 months		Done – Checked Monthly
SFO	Fuel Account Holders	31/01/21	Monthly	Invoice account holders from monthly fuel from Fuel Facility	Completed Monthly
SFO	Rate Notices	1/02/2021	Annual	Check stock of rate notices for next year - reprint as required. Revise information on reverse, update as necessary before ordering.	Done
SFO	Water Useage Charges	Monthly	Monthly	Issue invoices for Water Standpipe Consumption	Done
WM	Road Construction & Maintenance Review	01/06/21	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Done
WM	Occupational Health Safety Meeting	31/06/2021	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	Done
Tourism/CRC	Tourism Marketing Plan	1/06/2021	Annual	Tourism/Projects Officer to develop annual Tourism Activities and Marketing Plan	Ongoing
CRC	Action Plan	1/06/2021		Submit to DRD by 30 June	N/A
CRC	Conduct staff performance reviews and report to CEO	30/06/2021	6 monthly		Completed in July

GENERAL COMPLIANCE CHECKLIST MAY 2021

CRC	Updating of Town Notice Board/Website		Weekly		Ongoing
CDO	Kulin Child Care Centre budget to council	1/06/2021	Annual		Completed
CDO	Kulin CCC Staff Reviews	30/06/2021	Biannual		Completed in July
CDO	Kulin CCC Annual Service Fee	1/06/2021	Annual	Fee to be paid to Dept. Local Government & Communities. Due 1 July each year.	Completed
FRC	Final EOY Stocktake	30/06/2021	Annual	Report to DCEO	Done
EHO	Re-licencing and invoicing of lodging houses	1/06/2021	Annual		Done
EHO	Transfer Station - DWER Annual License Fee		Annual	EHO to forward license fee invoice to Shire's finance officer seeking payment by mid July	Done